

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-609.6 of the Code of Virginia, relating to media-related*
3 *exemptions from the Virginia Retail Sales and Use Tax Act.*

4 [S 648]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-609.6 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-609.6. Media-related exemptions.

9 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
10 shall not apply to the following:11 1. Leasing, renting or licensing of copyright audio or video tapes, and films for public exhibition at
12 motion picture theaters or by licensed radio and television stations.13 2. Broadcasting equipment and parts and accessories thereto and towers used or to be used by
14 commercial radio and television companies, cable television systems, or concerns which are under the
15 regulation and supervision of the Federal Communications Commission and amplification, transmission
16 and distribution equipment used or to be used by cable television systems.17 3. Any publication issued daily, or regularly at average intervals not exceeding three months, and
18 advertising supplements and any other printed matter ultimately distributed with or as part of such
19 publications; however, newsstand sales of the same are taxable.20 4. Catalogs, letters, brochures, reports, and similar printed materials, except administrative supplies,
21 the envelopes, containers and labels used for packaging and mailing same, and paper furnished to a
22 printer for fabrication into such printed materials, when stored for twelve months or less in the
23 Commonwealth and distributed for use without the Commonwealth. As used in this subdivision,
24 "administrative supplies" includes, but is not limited to, letterhead, envelopes, and other stationery; and
25 invoices, billing forms, payroll forms, price lists, time cards, computer cards, and similar supplies.
26 Notwithstanding the provisions of subdivision 5 of this section or the definition of "advertising"
27 contained in § 58.1-602, (i) any advertising business located outside the Commonwealth which purchases
28 printing from a printer within the Commonwealth shall not be deemed the user or consumer of the
29 printed materials when such purchases would have been exempt under this subdivision, and (ii) from
30 July 1, 1995 through June 30, 1997, any advertising business which purchases printing from a printer
31 within the Commonwealth shall not be deemed the user or consumer of the printed materials when such
32 purchases would have been exempt under subdivision 3 or this subdivision, provided that the advertising
33 agency shall certify to the Tax Commissioner, upon request, that such printed material was distributed
34 outside the Commonwealth and such certification shall be retained as a part of the transaction record
35 and shall be subject to further review by the Tax Commissioner.

36 5. Advertising as defined in § 58.1-602.

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