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SENATE BILL NO. 120

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Joint Conference Committee
on March 9, 1996)

(Patron Prior to Substitute—Senator Walker)

A *BILL to amend and reenact §§ 58.1-609.3, 58.1-609.4 and 58.1-609.8 of the Code of Virginia, relating to commercial, industrial, educational and nonprofit civic and community service organizations sales and use tax exemptions.*

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-609.3, 58.1-609.4 and 58.1-609.8 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-609.3. Commercial and industrial exemptions.

The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following:

1. Personal property purchased by a contractor which is used solely in another state or in a foreign country, which could be purchased by such contractor for such use free from sales tax in such other state or foreign country, and which is stored temporarily in Virginia pending shipment to such state or country.

2. (i) Industrial materials for future processing, manufacturing, refining, or conversion into articles of tangible personal property for resale where such industrial materials either enter into the production of or become a component part of the finished product; (ii) industrial materials that are coated upon or impregnated into the product at any stage of its being processed, manufactured, refined, or converted for resale; (iii) machinery or tools or repair parts therefor or replacements thereof, fuel, power, energy, or supplies, used directly in processing, manufacturing, refining, mining or converting products for sale or resale; (iv) materials, containers, labels, sacks, cans, boxes, drums or bags for future use for packaging tangible personal property for shipment or sale; or (v) equipment, printing or supplies used directly to produce a publication described in subdivision 3 of § 58.1-609.6 whether it is ultimately sold at retail or for resale or distribution at no cost. Machinery, tools and equipment, or repair parts therefor or replacements thereof, shall be exempt if the preponderance of their use is directly in processing, manufacturing, refining, mining or converting products for sale or resale. The provisions of this subsection do not apply to the drilling, extraction, refining, or processing of oil, gas, natural gas and coalbed methane gas.

3. Tangible personal property sold or leased to (i) a public service corporation subject to a state franchise or license tax upon gross receipts, (ii) a telecommunications company as defined in § 58.1-400.1 or (iii) a telephone company chartered in the Commonwealth which is exclusively a local mutual association and is not designated to accumulate profits for the benefit of, or to pay dividends to, the stockholders or members thereof, for use or consumption by such corporation, company, person or mutual association directly in the rendition of its public service; and tangible personal property sold or leased to a public service corporation engaged in business as a common carrier of property or passengers by motor vehicle or railway, for use or consumption by such common carrier directly in the rendition of its public service.

4. Ships or vessels, or repairs and alterations thereof, used or to be used exclusively or principally in interstate or foreign commerce; fuel and supplies for use or consumption aboard ships or vessels plying the high seas, either in intercoastal trade between ports in the Commonwealth and ports in other states of the United States or its territories or possessions, or in foreign commerce between ports in the Commonwealth and ports in foreign countries, when delivered directly to such ships or vessels; or tangible personal property used directly in the building, conversion or repair of the ships or vessels covered by this subdivision. *This exemption shall include dredges, their supporting equipment, attendant vessels, and fuel and supplies for use or consumption aboard such vessels, provided the dredges are used exclusively or principally in interstate or foreign commerce.*

5. Tangible personal property purchased for use or consumption directly and exclusively in basic research or research and development in the experimental or laboratory sense.

6. Tangible personal property sold or leased to an airline operating in intrastate, interstate or foreign commerce as a common carrier providing scheduled air service on a continuing basis to one or more Virginia airports at least one day per week, for use or consumption by such airline directly in the rendition of its common carrier service.

7. Meals furnished by restaurants or food service operators to employees as a part of wages.

8. Tangible personal property including machinery and tools, repair parts or replacements thereof, and supplies and materials used directly in maintaining and preparing textile products for rental or

60 leasing by an industrial processor engaged in the commercial leasing or renting of laundered textile
61 products.

62 9. (i) Certified pollution control equipment and facilities as defined in § 58.1-3660; and (ii) ~~Effective~~
63 ~~effective~~ retroactive to July 1, 1994, and through June 30, ~~1996~~2001, certified pollution control
64 equipment and facilities as defined in § 58.1-3660 and which, in accordance with such section, ~~has~~have
65 been certified by the Department of Mines, Minerals and Energy for coal, oil and gas production,
66 including gas, natural gas, and coalbed methane gas.

67 10. Parts, tires, meters and dispatch radios sold or leased to taxicab operators for use or consumption
68 directly in the rendition of their services.

69 11. High speed electrostatic duplicators or any other duplicators which have a printing capacity of
70 4,000 impressions or more per hour purchased or leased by persons engaged primarily in the printing or
71 photocopying of products for sale or resale.

72 12. From July 1, 1994, through June 30, ~~1996~~2001, raw materials, fuel, power, energy, supplies,
73 machinery or tools or repair parts therefor or replacements thereof, used directly in the drilling,
74 extraction, refining, or processing of natural gas or oil and the reclamation of the well area. For the
75 purposes of this section, the term "natural gas" shall mean "gas," "natural gas," and "coalbed methane
76 gas" as defined in § 45.1-361.1. For the purposes of this section, "drilling," "extraction," "refining," and
77 "processing" shall include production, inspection, testing, dewatering, dehydration, or distillation of raw
78 natural gas into a usable condition consistent with commercial practices, and the gathering and
79 transportation of raw natural gas to a facility wherein the gas is converted into such a usable condition.
80 Machinery, tools and equipment, or repair parts therefor or replacements thereof, shall be exempt if the
81 preponderance of their use is directly in the drilling, extraction, refining, or processing of natural gas or
82 oil for sale or resale, or in well area reclamation activities required by state or federal law.

83 § 58.1-609.4. Educational exemptions.

84 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
85 shall not apply to the following:

86 1. School lunches sold and served to pupils and employees of schools and subsidized by government;
87 school textbooks sold by a local board or authorized agency thereof; and school textbooks sold for use
88 by students attending a college or other institution of learning not conducted for profit, when sold (i) by
89 such institution of learning or (ii) by any other dealer, when such textbooks have been certified by a
90 department or instructor of such institution of learning as required textbooks for students attending
91 courses at such institution.

92 2. Tangible personal property for use or consumption by a college or other institution of learning and
93 tangible personal property for use or consumption by, sold by, or donated to a noncommercial
94 educational telecommunications entity, said exemption to apply to each transaction in the chain of
95 commerce from manufacture to final disposition, provided that such college, institution of learning, or
96 telecommunications entity is not conducted for profit.

97 3. Tangible personal property purchased by an organization exempt from taxation under § 501 (c) (3)
98 of the Internal Revenue Code and organized exclusively for the purpose of providing education, training
99 and services to retarded citizens of the Commonwealth, provided that such property is used exclusively
100 for the purpose set forth herein and that such organization receives more than fifty percent of its total
101 funding from federal, state, or local governments.

102 4. Tangible personal property and services purchased by an educational institution doing business in
103 the Commonwealth which (i) admits regularly enrolled high school and college students and (ii)
104 provides a face-to-face educational experience in American government, a program which leads towards
105 the successful completion of United States history, civics, and problems in democracy courses in high
106 school, or which is acceptable for full credit towards an undergraduate or graduate level college degree,
107 provided such institution is conducted not for profit.

108 5. Books and other reading materials for use by nonprofit organizations organized solely to distribute
109 such books and reading materials to school-age children.

110 6. Tangible personal property purchased for use by a nonprofit, nonstock corporation which receives
111 no financial aid from the Commonwealth or the federal government and is organized exclusively for the
112 purpose of operating, at no charge to the pupils, a combination boarding and day school for the severely
113 physically handicapped children and young adults of the Commonwealth.

114 7. Tangible personal property sold or leased to a foundation which exclusively provides either
115 training and education of any type or duration for employees of governmental law-enforcement and
116 corrections agencies or education of the public in citizen cooperation with public authorities in crime
117 prevention and solution, provided such foundation is conducted not for profit.

118 8. Tangible personal property purchased for use, consumption, or sale at retail by an elementary or
119 secondary school conducted not for profit, or Parent Teacher Association or other group associated with
120 an elementary or secondary school conducted not for profit for use in fund-raising activities, the net
121 proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to

purchase certified school equipment, and certified school equipment purchased by such groups for contribution directly to the school. For the purposes of this subdivision, "certified school equipment" means that equipment for which the Parent Teacher Association or other group has received certification from the school that it will accept a donation of equipment. The certification provided by the school shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising programs from which an elementary or secondary school conducted not for profit receives a commission or the net proceeds after the payment of vendors and other direct expenses.

9. a. From July 1, 1989, through June 30, 1996, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers and which has a regularly prescribed curriculum.

b. From July 1, 1990, through June 30, 1996, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers or teachers who are college graduates holding a degree from an accredited four-year institution of higher education and certified by an organization recognized by the U.S. Department of Education or by some other nationally recognized organization, and which has a regularly prescribed curriculum.

10. From July 1, 1989, through June 30, 1996, personal property purchased for use or consumption by a private, nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which operates a county public library, and such library is also used as a recreational center for county residents.

11. From July 1, 1989, through June 30, 1996, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating a public library.

12. From July 1, 1990, through June 30, 1996, tangible personal property and services purchased for use by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which is organized and operated primarily for the purpose of encouraging participation in the free enterprise system through information programs directed to secondary schools and college students, college scholarship programs, and recognition of achievement in the American free enterprise system.

13. From July 1, 1990, through June 30, 1996, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating an arts center which offers and sponsors a year-round schedule of art education classes for adults and children, a continuous series of exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or nominal charge.

14. From July 1, 1991, through June 30, 1996, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of enhancing education by assisting a city public library with its physical and service needs.

15. (i) From July 1, 1991, through June 30, 1996, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by increasing community awareness of the illiteracy problem within the metropolitan Richmond area.

(ii) From July 1, 1995, through June 30, 1996, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by increasing community awareness of the illiteracy problem within the Roanoke Valley area.

16. From July 1, 1995, through June 30, 1996, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of raising funds for grant aid to any state, county or municipal library open to the public within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403.

17. From July 1, 1995, through June 30, 1996, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide educational and recreational services for at-risk youth and which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning District established pursuant to § 15.1-1403.

18. From July 1, 1995, through June 30, 1996, tangible personal property purchased for use or

consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide specialized information and referral services, education programs and advocacy on behalf of deaf and hard-of-hearing persons within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403.

19. From July 1, 1995, through June 30, ~~1996~~2001, tangible personal property purchased for use or consumption by a nonprofit research, educational, and communications organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote highway safety.

20. *From July 1, 1996, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized as a consortium of not less than forty private, historically black colleges and universities for the purposes of raising funds, providing program services, and offering technical services to support its member colleges and universities and their students.*

§ 58.1-609.8. Nonprofit civic and community service exemptions.

The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following:

1. Tangible personal property purchased for use or consumption by or sold by a volunteer fire department or volunteer rescue squad, an auxiliary or junior organization of such department or squad not conducted for profit, a nonprofit association of which the regular membership is composed of such volunteer fire departments or volunteer rescue squads, and construction materials to be incorporated into realty when sold to and used by such organization, rather than a contractor, in construction, maintenance, or repair of any property of such organization.

2. Tangible personal property, except property used in any form of recording and reproducing services, purchased by churches organized not for profit and which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, or whose real property is exempt from local taxation pursuant to the provisions of § 58.1-3606, for use (i) in religious worship services by a congregation or church membership while meeting together in a single location and (ii) in the libraries, offices, meeting or counseling rooms or other rooms in the public church buildings used in carrying out the work of the church and its related ministries, including kindergarten, elementary and secondary schools. The exemption for such churches shall also include baptistries; bulletins, programs, newspapers and newsletters which do not contain paid advertising and are used in carrying out the work of the church; gifts including food for distribution outside the public church building; and food, disposable serving items, cleaning supplies and teaching materials used in the operation of camps or conference centers by the church or an organization composed of churches that are exempt under this subdivision and which are used in carrying out the work of the church or churches.

3. Tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly qualifying under 42 U.S.C. § 3030 (e) through (g), as amended, as administered by the Virginia Department for the Aging, and the food and food products sold under such programs to elderly persons and the food and food products sold by such program participants to disabled or handicapped persons under the age of sixty.

4. Tangible personal property bought, sold or used by Virginia Federation of Humane Societies or any chartered, not-for-profit organization incorporated under the laws of this Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

5. Tangible personal property withdrawn from inventory and donated to (i) an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) the Commonwealth, any political subdivision of the Commonwealth, or any school, agency or instrumentality thereof.

6. Tangible personal property purchased by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal property is distributed at no cost to financially needy persons.

7. Tangible personal property, including food and food products, purchased for use or consumption by a residential youth shelter organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, provided such organization is organized exclusively for maintaining and operating group homes for the shelter and care of abused and neglected children in the Commonwealth on a long-term or short-term basis.

8. Tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing education, training, services, and assistance in independent living to foster care children and youth without families.

9. Tangible personal property for use or consumption by, sold by or donated to a food bank or

organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the distribution of foods to infants, the ill, or the needy; the exemptions shall apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such food bank or organization is not conducted for profit.

10. Tangible personal property for use or consumption by a licensed nonprofit adult care residence as defined in § 63.1-172 or a licensed nonprofit adult day-care center as defined in § 63.1-194.1.

11. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Commonwealth.

12. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or consumption by a shelter for homeless individuals operated by an organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible personal property purchased for use or consumption by a § 501 (c) (3) organization that is organized exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the Commonwealth.

13. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of preparing and publishing a free travel guide for handicapped travelers.

14. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character development and citizenship training of its members using the methods now in common use by Girl Scout or Boy Scout organizations in Virginia.

15. From July 1, 1990, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization which under contract with a municipality operates Head Start programs, extended day-care programs, and a shelter for runaways.

16. From July 1, 1990, through June 30, 1998, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to offer social services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons, find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid); family life education; assistance to persons interested in the adoption of children or acting as foster care parents; counseling to persons in financial need or distress and the provision of services related thereto; counseling for individuals living with persons afflicted with mental health problems or the mentally retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social welfare activities.

17. From July 1, 1990, through June 30, 1998, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training programs, emergency assistance (including the provision of food) to persons in financial need who may face eviction or termination of utility services, and related social welfare activities.

18. From July 1, 1990, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which provides equipment, furniture, motor vehicles, and other types of tangible personal property to assist mentally retarded or mentally ill citizens of the Commonwealth.

19. From July 1, 1991, through June 30, 1998, tangible personal property purchased for use or consumption by a community action agency as defined in § 2.1-588.

20. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

21. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia, through medical research, public education focusing on disease prevention and education, patient

306 education including information on coping with lung disease, smoking and air pollution prevention, and
307 professional education and training.

308 22. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property
309 for use or consumption, or further distribution, or sold by a statewide organization exempt from taxation
310 under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for
311 the purpose of eliminating diabetes through medical research, public education focusing on disease
312 prevention and education, patient education including information on coping with diabetes, and
313 professional education and training.

314 23. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property
315 for use or consumption, or further distribution, or sold by an organization exempt from taxation under
316 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating
317 cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing
318 suffering from cancer through research, education and service.

319 24. From July 1, 1991, through June 30, 1998, tangible personal property purchased for use or
320 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
321 Revenue Code and organized exclusively for the purpose of promoting and supporting conservation and
322 environmental issues throughout the Commonwealth by encouraging the protection and restoration of
323 waters, wildlife and land; safeguarding the public health by eliminating pollution; nurturing and
324 improving wildlife stocks; promoting the highest standards of sportsmanship and strengthening
325 farmer-sportsmen understanding; and performing other environmental services.

326 25. From July 1, 1991, through June 30, 1998, tangible personal property purchased for use or
327 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
328 the Internal Revenue Code and which is organized exclusively to provide immediate and affordable
329 counseling, and regularly scheduled workshops to address the psychological, educational, and
330 professional concerns of women and their families.

331 26. From July 1, 1991, through June 30, 1998, tangible personal property purchased for use or
332 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
333 and which is organized exclusively to advance the moral character and to promote sportsmanship, team
334 spirit, fair play, honesty, and patriotism among youth by providing and supervising clean and wholesome
335 activities for the youth in Appomattox County who participate in its programs.

336 27. From July 1, 1991, through June 30, 1998, tangible personal property purchased and sold by a
337 nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code,
338 organized exclusively to provide aid and assistance to (i) the blind or visually impaired or programs
339 devoted to the prevention of the loss of eyesight; (ii) the deaf or hearing impaired; (iii) drug abuse and
340 drug awareness programs; (iv) diabetes and diabetes detection; and (v) cultural and educational
341 opportunities for the musically talented boys and girls of the Commonwealth, for use in fund-raising
342 activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed
343 directly to or used to fund the charitable purposes for which the organization is organized.

344 28. From July 1, 1991, through June 30, 1998, tangible personal property purchased for use or
345 consumption in the performance of emergency services by Radio Emergency Associated
346 Communications Teams which are nonprofit organizations that operate and maintain public service
347 communications and provide emergency services to motorists and their local communities.

348 29. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
349 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
350 Revenue Code, organized for the purpose of providing child-care scholarships for needy families with
351 proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the
352 Tenth Planning District established pursuant to § 15.1-1403.

353 30. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
354 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
355 Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries
356 of the Twenty-third Planning District established pursuant to § 15.1-1403 between age sixteen and
357 sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following
358 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention
359 level; and (iii) "in-house" treatment and care at the residential level.

360 31. From July 1, 1995, through June 30, 1998, tangible personal property sold by an organization
361 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
362 providing food packages at a reduced price through host organizations (i.e., churches, community
363 centers, senior centers, medical centers, Headstart programs) to individuals who agree to perform
364 community service.

365 32. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
366 consumption by organizations exempt from taxation under § 501 (c) (3) of the Internal Revenue Code (i)
367 which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen

states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and (ii) whose purposes are to improve their communities through public works, fund raisers, and donations to other community groups.

33. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit family service organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized (i) to preserve, strengthen and promote healthy family life, to prevent individual and family breakdown, and to address other human service needs, (ii) to help solve the problems created by homelessness, substance abuse, dysfunctional families and cultural diversity through family and multicultural counseling, neighborhood development, college intern training, special foster care and housing services, (iii) to assist families in crisis, homeless youth and the elderly by providing a variety of social services such as services on behalf of children in their own homes, group programs for predelinquent and delinquent youths, individual and family counseling, family life education, and financial assistance and legal aid, or (iv) to provide services to families including professional counseling, home care aid, treatment for domestic violence, and casework services for older adults.

34. From July 1, 1995, through June 30, 1998, lodging and meals for athletes, volunteers, and staff paid by, and tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide year-round sports training and athletic competition in a variety of Olympic-type sports for persons in Virginia with mental retardation, age five and older, at no cost to the athlete.

35. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated exclusively to foster, sponsor and promote sportsmanship, recreation, and health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning District established pursuant to § 15.1-1403.

36. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning District established pursuant to § 15.1-1403 who have disabling conditions with access to, support and assistance in the use of, and information concerning state-of-the-art technology in order to maximize their potential independence in their community; to maintain a computer technology information and lending library; to offer information and assistance on the use of technology in transition planning and independent living; and to conduct workshops and presentations on the uses of computer-related technology.

37. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected children through volunteer court-appointed special advocates.

38. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide emergency food and supplies for a limited period of time to needy recipients within the boundaries of the Nineteenth Planning District established pursuant to § 15.1-1403.

39. From July 1, 1995 ~~1996~~, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit of nonprofit member agencies ~~within the boundaries of the Nineteenth Planning District established pursuant to § 15.1-1403.~~

40. From July 1, 1995, through June 30, 1998, food, food products, and services sold to residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.

41. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

42. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education, training, services,

429 assistance, and support to elementary and secondary educational institutions, using the methods now in
430 common use by parents and teachers organizations throughout the Commonwealth.

431 43. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
432 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
433 and which is organized exclusively to promote athletic programs, clinics, and organized sporting events
434 and to provide opportunities for education, physical education, and the practice of sportsmanship through
435 these programs to improve the quality of life for residents of the Commonwealth who are dependent on
436 the use of wheelchairs for mobility.

437 44. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
438 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
439 Revenue Code and organized exclusively to provide independent living skills training, peer counseling,
440 advocacy, information and referral, and other independent living services to individuals with physical
441 and mental disabilities in Virginia, including the provision of (i) direct services to individuals with
442 severe disabilities which result in a greater level of independence and community integration and (ii)
443 services in the community which result in greater awareness of disability issues, physical and
444 programmatic accessibility, and systems change.

445 45. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
446 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
447 Revenue Code which is organized exclusively to provide a nondenominational religious outreach
448 program by lending or donating written material and audio or video tapes, at no cost to the recipient.

449 46. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
450 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
451 and established to promote character development and citizenship training for youth within the
452 boundaries of the Fifth Planning District established pursuant to § 15.1-1403 by providing a supervised
453 physical education program through softball teams and leagues.

454 47. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
455 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
456 Revenue Code and organized to provide needy individuals with financial assistance for rent and
457 mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the
458 Eighteenth Planning District established pursuant to § 15.1-1403.

459 48. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
460 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
461 Revenue Code and organized to repair or rehabilitate homes owned and occupied by low-income persons
462 who could not otherwise afford to finance the rehabilitation or repair of their homes within the
463 boundaries of the Eighteenth Planning District established pursuant to § 15.1-1403.

464 49. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
465 consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the
466 Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing
467 students for agricultural careers in marketing, processing, communications, education, horticulture,
468 production, natural resources, forestry and agribusiness, including plant and animal sciences, (ii)
469 applying such knowledge and skills in a supervised setting either at home or a part-time workplace, and
470 (iii) providing opportunities to students on the national, state, and local levels to improve their
471 leadership abilities and test their agricultural skills.

472 50. From July 1, 1995, through June 30, 1998, tangible personal property and services purchased for
473 an annual fundraising reception by a nonprofit organization exempt from taxation under § 501 (c) (3) of
474 the Internal Revenue Code and organized to provide funds for the benefit of various charities, including
475 but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The Leukemia Society,
476 the Don Shula Foundation, Inc., and Children's National Medical Center's National SAFE KIDS
477 Campaign.

478 51. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
479 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
480 the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing
481 assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of
482 such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

483 52. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
484 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
485 Revenue Code and located in a city having a population of no less than 66,000 and no greater than
486 67,000 which is organized exclusively to provide no more than one meal per day to the needy or
487 underprivileged, provided such meals are distributed without cost.

488 53. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
489 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
490 and organized exclusively to advocate, plan, and develop programs and services within the boundaries of

the Third Planning District established pursuant to § 15.1-1403 that help persons with disabilities reach their maximum level of personal independence by educating the public, promoting the needs and rights of persons with disabilities, and helping such persons attain their potential for independent living.

54. From July 1, 1995, through June 30, 1998, food and other tangible personal property purchased in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a summer recreational camp and related facilities for use by mentally handicapped citizens of the Commonwealth within the boundaries of the Eleventh Planning District established pursuant to § 15.1-1403.

55. Effective retroactive to January 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by, or sold by, a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to restore, cultivate, and enhance wilderness lands and wildlife habitat, including water resources, within Virginia and to educate and foster good relations between all citizens of the Commonwealth regarding the restoration of damaged lands.

56. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing counseling, education, and supportive services on a community-wide basis to help solve family and personal problems within the boundaries of the Eleventh Planning District established pursuant to § 15.1-1403.

57. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of limited financial means, qualified housing for mentally and physically disabled persons, and qualified housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403, all as provided under the Internal Revenue Code and interpretations thereof.

~~58. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit of nonprofit member agencies within the boundaries of the Seventh Planning District established pursuant to § 15.1-1403.~~

58. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the purpose of providing rehabilitation services, training, employment, referral services, and opportunities for personal growth to disabled and disadvantaged individuals within the boundaries of the Twenty-third Planning District established pursuant to § 15.1-1403, and providing to communities in such area consultation services as to the rights of the disabled and disadvantaged.

59. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing low-income and moderate-income working families within the boundaries of the Twenty-third Planning District established pursuant to § 15.1-1403 with quality care for children through the sponsorship of (i) training, technical assistance, mentoring, and support services to the early childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals served to children by area home-based providers; and (iv) child-care referral programs.

~~60. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the exclusive purpose of supporting community action activities, including housing and fuel assistance, job counseling, youth service opportunities, and other community-oriented charitable activities within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403.~~

61. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing counseling for individuals and families within the boundaries of the Twenty-first Planning District established pursuant to § 15.1-1403, including group counseling, family life education programs and workshops, consumer credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

62. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or

552 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
553 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate
554 permanent housing and to provide supportive residential mental health services for homeless persons and
555 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National
556 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to
557 § 15.1-1403.

558 64 63. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
559 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
560 Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines
561 and other necessities of life to, and providing shelter for, needy persons in the United States and
562 throughout the world.

563 65 64. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
564 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
565 which is organized exclusively for the care, support, and strengthening of children and families and
566 provides certain services and programs, including, special education, individual and family counseling,
567 conflict mediation, prenatal counseling, adoptive placements, post-adoption services, in-home services,
568 therapeutic foster care, residential treatment, and independent living, within the boundaries of the
569 Fifteenth Planning District established pursuant to § 15.1-1403.