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## HOUSE BILL NO. 1725

## AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance  
on February 11, 1997)

(Patrons Prior to Substitute—Delegates Baker [HB 1720 and 2563], Behm [HB 1922], Cantor [HB 1761, 1763 and 1764], Connally [HB 1666], Cox [HB 1775], Cranwell [HB 1724, 1725 and 1643], Crouch [HB 1617], Darner [HB 1844 and 1861], Davies [HB 1695], DeBoer [HB 1846], Diamonstein [HB 1816 and 1818], Dickinson [HB 1756], Griffith [HB 1826], Guest [HB 1641, 1824 and 1970], Hull [HB 1687 and 1688], Johnson [HB 1807], Katzen [HB 1950], Marshall [HB 1801], Mims [HB 1896], Moran [HB 1864], Morgan [HB 1777 and 1778], Murphy [HB 1679 and 1681], Orrock [HB 1732], Parrish [HB 1703, 1707 and 1708], Plum [HB 1776, 1833 and 1834], Putney [HB 1755], Robinson [HB 1718], Scott [HB 1709 and 1863], Sherwood [HB 1675], Thomas [HB 1631 and 1714], Van Yahres [HB 1743], Way [HB 1710], Weatherholtz [HB 1917], Woodrum [HB 1598])

*A BILL to amend and reenact §§ 58.1-609.4, 58.1-609.6, 58.1-609.7, 58.1-609.8, 58.1-609.9 and 58.1-609.10 of the Code of Virginia, relating to sales and use tax exemptions.*

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 58.1-609.4, 58.1-609.6, 58.1-609.7, 58.1-609.8, 58.1-609.9 and 58.1-609.10 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-609.4. Educational 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. School lunches sold and served to pupils and employees of schools and subsidized by government; school textbooks sold by a local board or authorized agency thereof; and school textbooks sold for use by students attending a *nonprofit* college or other institution of learning ~~not conducted for profit~~, when sold (i) by such institution of learning or (ii) by any other dealer, when such textbooks have been certified by a department or instructor of such institution of learning as required textbooks for students attending courses at such institution.

2. (i) Tangible personal property for use or consumption by a college or other institution of learning, *including food purchased for free distribution at the facilities of the college or other institution of learning*, and (ii) tangible personal property for use or consumption by, sold by, or donated to a noncommercial educational telecommunications entity, said exemption to apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such college, institution of learning, or telecommunications entity is ~~not conducted for profit~~ *nonprofit*.

3. Tangible personal property purchased 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 and services to retarded citizens of the Commonwealth, provided that such property is used exclusively for the purpose set forth herein and that such organization receives more than fifty percent of its total funding from federal, state, or local governments.

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

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

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

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

8. Tangible personal property purchased for use, consumption, or sale at retail by ~~an~~ *a nonprofit* elementary or secondary school ~~conducted not for profit~~, or Parent Teacher Association or other group associated with ~~ana~~ *nonprofit* elementary or secondary school ~~conducted not for profit~~ for use in fund-raising activities, the net 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

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

68 9. a. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or  
69 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
70 and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that  
71 hires only certified public school teachers and which has a regularly prescribed curriculum.

72 b. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or  
73 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
74 and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that  
75 hires only certified public school teachers or teachers who are college graduates holding a degree from  
76 an accredited four-year institution of higher education and certified by an organization recognized by the  
77 U.S. Department of Education or by some other nationally recognized organization, and which has a  
78 regularly prescribed curriculum.

79 10. From July 1, 1989, through June 30, 2001, personal property purchased for use or consumption  
80 by a private, nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue  
81 Code, which operates a county public library, and such library is also used as a recreational center for  
82 county residents.

83 11. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or  
84 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
85 and organized primarily for the purpose of operating a public library.

86 12. From July 1, 1990, through June 30, 2001, tangible personal property and services purchased for  
87 use by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which is  
88 organized and operated primarily for the purpose of encouraging participation in the free enterprise  
89 system through information programs directed to secondary schools and college students, college  
90 scholarship programs, and recognition of achievement in the American free enterprise system.

91 13. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or  
92 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
93 Revenue Code and organized primarily for the purpose of operating an arts center which offers and  
94 sponsors a year-round schedule of art education classes for adults and children, a continuous series of  
95 exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or a  
96 nominal charge.

97 14. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or  
98 consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of  
99 the Internal Revenue Code and which is organized and operated exclusively for the purpose of  
100 enhancing education by assisting a city public library with its physical and service needs.

101 15. (i) From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or  
102 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
103 Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by  
104 increasing community awareness of the illiteracy problem ~~within the metropolitan Richmond area.~~

105 (ii) ~~From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or~~  
106 ~~consumption by a nonprofit organization exempt from taxation under § 501 (e) (3) of the Internal~~  
107 ~~Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by~~  
108 ~~increasing community awareness of the illiteracy problem within the Roanoke Valley area.~~

109 16. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or  
110 consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of  
111 the Internal Revenue Code and which is organized exclusively for the purpose of raising funds for grant  
112 aid to any state, county or municipal library open to the public within the boundaries of the Eighth  
113 Planning District established pursuant to § 15.1-1403.

114 17. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or  
115 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
116 Revenue Code and organized to provide educational and recreational services for at-risk youth and  
117 which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning  
118 District established pursuant to § 15.1-1403.

119 18. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or  
120 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
121 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, 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.

21. *From July 1, 1997, through June 30, 2001, 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 (i) to conduct and publish educational research for public school improvement, reform, and teacher education and (ii) to disseminate such research in the community to encourage residents to take an interest in the teaching and learning activities of local schools.*

22. *From July 1, 1997, 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 which designs, equips and operates educational telecommunications networks and classrooms serving schools and colleges within the Commonwealth and whose activities include purchasing audio-visual equipment, contracting for transmission services and training teachers.*

23. *From July 1, 1997, 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 which is organized for the exclusive purpose of supporting reading education programs for all Virginia citizens, accomplished through local councils, special interest councils, teacher-training programs and annual conventions where ideas, techniques and methods are shared by educator members who will use the acquired knowledge in direct reading education.*

24. *From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit scientific, educational, and charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of emphasizing scientific investigation and holding an annual science fair for students within the boundaries of the Tenth Planning District established pursuant to § 15.1-1403.*

25. *From July 1, 1997, 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 to provide residential treatment and educational services to abused children and their families and to operate a Head Start program.*

26. *From July 1, 1997, 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 to educate the public about animal agriculture and its importance to the quality of life of citizens, and to support research and education to continuously improve animal agriculture production practices.*

27. *From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by or sold by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote and advance the interests of vocational-technical education in the public schools.*

§ 58.1-609.6. Media-related 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. Leasing, renting or licensing of copyright audio or video tapes, and films for public exhibition at motion picture theaters or by licensed radio and television stations.

2. Broadcasting equipment and parts and accessories thereto and towers used or to be used by commercial radio and television companies, cable television systems, common carriers or video programmers using a video dialtone platform, or concerns which are under the regulation and supervision of the Federal Communications Commission and amplification, transmission and distribution equipment used or to be used by cable television systems or video dialtone systems.

3. Any publication issued daily, or regularly at average intervals not exceeding three months, and advertising supplements and any other printed matter ultimately distributed with or as part of such publications; however, newsstand sales of the same are taxable. As used in this subdivision, the term "newsstand sales" shall not include sales of back copies of publications by the publisher or his agent.

4. Catalogs, letters, brochures, reports, and similar printed materials, except administrative supplies, the envelopes, containers and labels used for packaging and mailing same, and paper furnished to a

printer for fabrication into such printed materials, when stored for twelve months or less in the Commonwealth and distributed for use without the Commonwealth. As used in this subdivision, "administrative supplies" includes, but is not limited to, letterhead, envelopes, and other stationery; and invoices, billing forms, payroll forms, price lists, time cards, computer cards, and similar supplies. Notwithstanding the provisions of subdivision 5 of this section or the definition of "advertising" contained in § 58.1-602, (i) any advertising business located outside the Commonwealth which purchases printing from a printer within the Commonwealth shall not be deemed the user or consumer of the printed materials when such purchases would have been exempt under this subdivision, and (ii) from July 1, 1995, through June 30, 1997, 2002 any advertising business which purchases printing from a printer within the Commonwealth shall not be deemed the user or consumer of the printed materials when such purchases would have been exempt under subdivision 3 or this subdivision, provided that the advertising agency shall certify to the Tax Commissioner, upon request, that such printed material was distributed outside the Commonwealth and such certification shall be retained as a part of the transaction record and shall be subject to further review by the Tax Commissioner.

5. Advertising as defined in § 58.1-602.

6. From July 1, 1995, through June 30, 1997, 2002:

a. (i) The lease, rental, license, sale, other transfer, or use of any audio or video tape, film or other audiovisual work where the transferee or user acquires or has acquired the work for the purpose of licensing, distributing, broadcasting, commercially exhibiting or reproducing the work or using or incorporating the work into another such work; (ii) the provision of production services or fabrication in connection with the production of any portion of such audiovisual work, including, but not limited to, scriptwriting, photography, sound, musical composition, special effects, animation, adaptation, dubbing, mixing, editing, cutting and provision of production facilities or equipment; or (iii) the transfer or use of tangible personal property, including, but not limited to, scripts, musical scores, storyboards, artwork, film, tapes and other media, incident to the performance of such services or fabrication; however, audiovisual works and incidental tangible personal property described in clauses (i) and (iii) of this subdivision shall be subject to tax as otherwise provided in this chapter to the extent of the value of their tangible components prior to their use in the production of any audiovisual work and prior to their enhancement by any production service; and

b. Equipment and parts and accessories thereto used or to be used in the production of such audiovisual works.

§ 58.1-609.7. Medical-related 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. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses and hearing aids dispensed by or sold on prescriptions or work orders of licensed physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and fitters, nurse practitioners, physician's assistants, and veterinarians; controlled drugs purchased for use by a licensed physician in his professional practice, regardless of whether such practice is organized as a sole proprietorship, partnership or professional corporation, or any other type of corporation in which the shareholders and operators are all licensed physicians engaged in the practice of medicine, but excluding hospitals, nursing homes, clinics, and similar corporations not otherwise exempt under this section; and samples of prescription drugs and medicines and their packaging distributed free of charge to authorized recipients in accordance with the Federal Food, Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines and drugs.

2. Wheelchairs and parts therefor, braces, crutches, prosthetic devices, orthopedic appliances, catheters, urinary accessories, other durable medical equipment and devices, and related parts and supplies specifically designed for those products; and insulin and insulin syringes, and equipment, devices or chemical reagents which may be used by a diabetic to test or monitor blood or urine, when such items or parts are purchased by or on behalf of an individual for use by such individual. Durable medical equipment is equipment which (i) can withstand repeated use, (ii) is primarily and customarily used to serve a medical purpose, (iii) generally is not useful to a person in the absence of illness or injury, and (iv) is appropriate for use in the home.

3. Drugs and supplies used in hemodialysis and peritoneal dialysis.

4. Tangible personal property for use or consumption by a nonprofit hospital or a nonprofit licensed nursing home.

5. Tangible personal property for use or consumption by community health centers exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established for the purpose of providing health care services for areas of the Commonwealth containing a medically underserved population as defined by 42 U.S.C. § 254 c (b) (3).

6. Special equipment installed on a motor vehicle when purchased by a handicapped person to enable

such person to operate the motor vehicle.

7. Tangible nonmedical personal property purchased by a nonprofit organization organized exclusively for the purpose of providing housing and ancillary assistance for individuals suffering from leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during periods of medical treatment of such individuals at any hospital in the Commonwealth.

8. Tangible personal property purchased by a voluntary health organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing direct therapeutic and rehabilitative services, such as speech therapy, physical therapy, and camping and recreational activities, to the children and adults of this Commonwealth regardless of the nature of their disease or socio-economic position.

9. Special typewriters and computers and related parts and supplies specifically designed for those products used by handicapped persons to communicate when such equipment is prescribed by a licensed physician.

10. Tangible personal property purchased for use or consumption by health maintenance organizations licensed under Chapter 43 (§ 38.2-4300 et seq.) of Title 38.2 which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code.

11. Tangible personal property 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 exclusively for the purpose of conducting a clinic furnishing free health care services by licensed physicians and dentists.

12. Tangible personal property purchased for use or consumption by any nonprofit hospital cooperative or nonprofit hospital corporation organized and operated for the sole purpose of providing services exclusively to nonprofit hospitals. This exemption shall not apply to any nonprofit hospital, cooperative or nonprofit hospital corporation providing services of any kind or to any extent to other than nonprofit hospitals.

13. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit high blood pressure center which is used exclusively to provide medical assistance to indigent persons diagnosed with hypertension.

14. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established for purposes of procuring, preserving, processing, allocating or distributing bones, organs, blood, skin and other human tissue to licensed physicians for clinical use.

15. Beginning July 1, 1998, any nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings. The terms "nonprescription drugs" and "proprietary medicines" shall be defined pursuant to regulations promulgated by the Department of Taxation. The exemption authorized in this subdivision shall not apply to cosmetics.

16. From July 1, 1994, through June 30, 1998, tangible personal property purchased for use or consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health care to indigent children and young adults in developing countries and the United States.

17. 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 exclusively for educational, scientific, and charitable purposes relating to the promotion of health within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403, including (i) operating a medical clinic which shall provide services without charge or shall charge less than prevailing rates to those who are unable to obtain health care through conventional means and (ii) educating and providing information to the general public regarding the treatment and prevention of those conditions which commonly affect the poor.

18. From July 1, 1995, through June 30, 1998, equipment and supplies purchased for use or consumption by a nonprofit charitable 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 providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth.

19. 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, organized exclusively to provide medical and psychological evaluations and direct therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims within the boundaries of the Twenty-third Planning District established pursuant to § 15.1-1403.

20. Through June 30, 1998, medical products and supplies, which are otherwise taxable, such as bandages, gauze dressings, incontinence products and wound-care products, when purchased by a Medicaid recipient through a Department of Medical Assistance Services provider agreement.

21. 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 established to provide a comprehensive network of medical and psycho-social treatment to adults, on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the boundaries of the Fifteenth Planning District established pursuant to § 15.1-1403.

22. From July 1, 1996, 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 primarily to benefit a medical college affiliated with a state university by providing support services to and conducting the professional practices of faculty members associated with such medical college.

23. *From July 1, 1997, 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 established to coordinate and facilitate the delivery of health care services to the children, aged birth to six years, of families whose incomes fall below the federal poverty level.*

24. *From July 1, 1997, 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 to initiate, promote, assist, develop, maintain, and conduct, directly or indirectly, studies, investigations and research relating to the treatment and prevention of birth defects.*

25. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to promote quality health care and health care education in the Roanoke Valley by promoting health care research, providing health care education, and establishing scholarships for needy and deserving students who are pursuing health care careers.*

26. *From July 1, 1997, 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 established to provide dental services within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.*

§ 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. (i) 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.

(ii) *From July 1, 1997, through June 30, 1998, all other tangible personal property purchased by the area agencies on aging through programs administered by the Virginia Department for the Aging.*

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. (i) 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.

(ii) *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Eleventh Planning District, established pursuant to § 15.1-1403.*

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

429 the Internal Revenue Code and organized and operated to offer social services, including, but not limited  
430 to, transitional housing for homeless individuals, employment counseling, placement and referral services  
431 to persons in financial need, health-related assistance, child care for children whose parents are either  
432 employed or enrolled in job training programs, emergency assistance (including the provision of food) to  
433 persons in financial need who may face eviction or termination of utility services, and related social  
434 welfare activities.

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

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

441 20. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property  
442 for use or consumption, or further distribution, or sold by an organization exempt from taxation under  
443 § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the  
444 purposes of providing education, training, certification in emergency cardiac care, research, and other  
445 related services to reduce disability and death from cardiovascular diseases and stroke.

446 21. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property  
447 for use or consumption, or further distribution, or sold by an organization exempt from taxation under  
448 § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the  
449 purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia,  
450 through medical research, public education focusing on disease prevention and education, patient  
451 education including information on coping with lung disease, smoking and air pollution prevention, and  
452 professional education and training.

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

459 23. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property  
460 for use or consumption, or further distribution, or sold by an organization exempt from taxation under  
461 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating  
462 cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing  
463 suffering from cancer through research, education and service.

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

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

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

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

489 28. From July 1, 1991, through June 30, 1998, tangible personal property purchased for use or  
490 consumption in the performance of emergency services by Radio Emergency Associated

Communications Teams which are nonprofit organizations that operate and maintain public service communications and provide emergency services to motorists and their local communities.

29. 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, organized for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.1-1403.

30. 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, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § 15.1-1403 between age sixteen and sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention level; and (iii) "in-house" treatment and care at the residential level.

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

32. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by organizations exempt from taxation under § 501 (c) ~~(3)~~ (4) of the Internal Revenue Code (i) 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)~~ (4) 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

552 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
553 Revenue Code and organized to provide emergency food and supplies for a limited period of time to  
554 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to  
555 § 15.1-1403.

556 39. From July 1, 1996, through June 30, 1998, tangible personal property purchased for use or  
557 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
558 Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit  
559 of nonprofit member agencies.

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

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

570 42. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or  
571 consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal  
572 Revenue Code which is organized exclusively for the purpose of providing education, training, services,  
573 assistance, and support to elementary and secondary educational institutions, using the methods now in  
574 common use by parents and teachers organizations throughout the Commonwealth.

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

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

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

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

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

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

608 49. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or  
609 consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the  
610 Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing  
611 students for agricultural careers in marketing, processing, communications, education, horticulture,  
612 production, natural resources, forestry and agribusiness, including plant and animal sciences, (ii)  
613 applying such knowledge and skills in a supervised setting either at home or a part-time workplace, and

(iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.

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

51. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit charitable 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 providing assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

52. From July 1, 1995, 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 located in a city having a population of no less than 66,000 and no greater than 67,000 which is organized exclusively to provide no more than one meal per day to the needy or underprivileged, provided such meals are distributed without cost.

53. 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 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 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

675 childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S.  
676 Department of Agriculture Child Care and Adult Food Program for meals served to children by area  
677 home-based providers; and (iv) child-care referral programs.

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

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

690 62. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or  
691 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the  
692 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate  
693 permanent housing and to provide supportive residential mental health services for homeless persons and  
694 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National  
695 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to  
696 § 15.1-1403.

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

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

709 65. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or*  
710 *consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code*  
711 *which is organized exclusively for the purpose of rendering mutual aid to sick, disabled and needy*  
712 *members and their families; promoting social and intellectual activities among its members and their*  
713 *families; and promoting and conducting educational, charitable, religious, social welfare and public*  
714 *relief work.*

715 66. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or*  
716 *consumption by a military-related foundation exempt from taxation under § 501 (c) (3) of the Internal*  
717 *Revenue Code which is organized to collect toys for needy children to be distributed during the*  
718 *Christmas season.*

719 67. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or*  
720 *consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code*  
721 *which is organized to work with young people, ages eight to eighteen, and adults, in solution-focused,*  
722 *youth development programs which help young people contribute positively to their own health and*  
723 *creativity and to the quality of life in their community.*

724 68. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or*  
725 *consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code*  
726 *which is organized to provide a disciplined, spiritual environment through a nonprofit half-way house*  
727 *for nonviolent offenders being discharged or diverted from prisons.*

728 69. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or*  
729 *consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code*  
730 *which is organized exclusively for the purpose of providing free educational services to the public*  
731 *regarding the preservation and protection of the Shenandoah River.*

732 70. *From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or*  
733 *consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501*  
734 *(c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating*  
735 *homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford*  
736 *to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning*

District established pursuant to § 15.1-1403.

71. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing support to public libraries.

72. From July 1, 1997, 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 which is organized exclusively for the purpose of providing residential and housing facilities to those individuals who need assistance and support in adjusting to their environment, including individuals with mental retardation, mental illness and emotional disturbance and which is located in any county utilizing the county manager form of government.

73. From July 1, 1997, 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 which is organized exclusively for the purpose of providing financial help for housing, medical and dental, transportation and utility expenses, to individuals and families who find themselves in sudden financial crisis and which is located in any county utilizing the county manager form of government.

74. From July 1, 1997, 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 which is organized to develop devotional and study materials of a religious nature, to help establish Bible study classes and to train leaders for and coordinate the operation of such classes.

75. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (4) of the Internal Revenue Code which is organized to maintain 4.9 miles of public roads for safe access by the public to a state river, a national forest and two public lots located in a vacation subdivision.

76. From July 1, 1997, 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 for the exclusive purpose of operating a long-term residential drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs, academic education and religious development, for young men ages thirteen through seventeen.

77. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with similar charitable and educational purposes; (vii) expending or distributing funds for charitable, educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

78. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to raise funds in order to improve the recreation and living facilities of a training center whose residents have special needs.

79. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a forty-mile swamp wilderness.

80. From July 1, 1997, 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 which is organized to give moral support to families and friends of individuals with autism, to provide financial support to children with autism in order for them to attend special summer programs and to maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar disorders.

81. From July 1, 1997, 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 which is organized exclusively to provide support to persons with mental retardation by providing recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth Planning District established pursuant to § 15.1-1403.

82. From July 1, 1997, 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 which is organized exclusively for the purpose of dispensing clothing to needy individuals, emergency

798 victims, shelter residents and low-income school children.

799 83. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
800 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
801 which is organized exclusively to provide an amateur hockey program for young people, to promote the  
802 development of hockey as a participation and spectator sport, and to assist the member players in  
803 character development by encouraging the ideals of sportsmanship, fair play, and team work.

804 84. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
805 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt  
806 from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, was organized  
807 prior to 1969 for the purpose of providing child day care services to low-income working families, and  
808 provides meals, dental care, and early intervention services for at-risk children.

809 85. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
810 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
811 which is a network of congregations, agencies and community organizations with programs that provide  
812 support assistance, education and referral to people with physical, mental and social needs by trained  
813 and supportive volunteers.

814 86. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
815 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
816 Revenue Code which is organized exclusively for the purpose of reducing crime in the Commonwealth  
817 by providing cash rewards to anonymous callers who supply information that leads law-enforcement  
818 officials to effect the arrest and indictment of criminals, the capture of wanted persons, or the recovery  
819 of illegal drugs or stolen property.

820 87. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
821 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501  
822 (c) (3) of the Internal Revenue Code and is organized for the purpose of operating a summer camp for  
823 disadvantaged children ages nine through twelve without charge to the attendees or their families.

824 88. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
825 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
826 which is organized to (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend,  
827 convey and otherwise dispose of funds, real and personal property, and the income and proceeds  
828 therefrom, for the support of the United Jewish Appeal Inc.; and (iii) support such local and other  
829 Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies,  
830 organizations and institutions as may be approved by the board of directors or executive committee.

831 89. From July 1, 1997, through June 30, 1998, tangible personal property purchased or leased for  
832 use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is  
833 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and  
834 operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia, (ii)  
835 coordinating a network among member organizations; (iii) providing information to its member  
836 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and  
837 promoting research and study of environmental problems and promulgating the results thereof; and (v)  
838 promoting and supporting sound environmental protection policies.

839 90. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
840 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the  
841 Internal Revenue Code which is organized to provide supervised housing and residential support  
842 services to low-income, mentally and physically disabled individuals.

843 91. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
844 consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3)  
845 of the Internal Revenue Code which is organized for the purpose of granting wishes to children with  
846 life-threatening illnesses.

847 92. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
848 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
849 which is organized to provide emergency financial assistance for rent, utilities, food, prescriptions and  
850 transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to  
851 teach reading through its literacy program to adults and families; and to teach parenting skills through  
852 its parenting program.

853 93. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
854 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt  
855 from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated  
856 exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care  
857 services to low-income families, and is located in any county operating under the urban county  
858 executive form of government.

859 § 58.1-609.9. Nonprofit cultural organization 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. Historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which has a research library, a museum, and an educational department, all open to the public.

2. Tangible personal property purchased for use or consumption by (i) a nonprofit museum of fine arts which is located on property owned by a city in Virginia and which receives more than one-half its operating budget from appropriations by the city or (ii) a nonprofit regional science-technology museum.

3. Tangible personal property purchased for the use or consumption of a nonstock corporation, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose principal activity is conducted on real property owned by any city in the Commonwealth, organized exclusively for the purpose of operating, managing, promoting and improving a public park and museum for recreational and educational purposes.

4. Tangible personal property purchased for charitable or educational purposes by an organization exempt under § 501 (c) (3) of the Internal Revenue Code and organized exclusively (i) to care for the spiritual needs of American Indians, (ii) to communicate to the non-Indian the values, customs, philosophy and special needs of the American Indian, (iii) to meet the urgent needs of American Indians through nationwide charitable distribution programs, and (iv) to encourage awareness of American Indian arts, crafts and customs provided such property is distributed by the organization through its nationwide charitable distribution program.

5. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief Justice of the Supreme Court of the United States.

6. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and operating for the purpose of commemorating and preserving in a central repository the culture and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and other related historical data.

7. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to promote the study, performance and public awareness of music by presenting performances of live music to youths and family groups, (iii) receives funding annually from at least three local governments in Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend the musical performances.

8. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis through museum exhibits, classes and performances.

9. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or consumption by a national and international, nonprofit, scientific, and educational organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to preserving ecologically significant areas in order to safeguard rare or endangered species or critical natural habitats.

10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide a public park and botanical garden for the entertainment and recreation of the citizens of the Commonwealth and to promote the advancement of botanical science through research and education of science students.

11. a. From July 1, 1990, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

b. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

12. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit 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 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they

921 apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among  
922 Americans of the Jewish faith and among all citizens of the community at large.

923 13. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
924 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
925 and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

926 14. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
927 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
928 Revenue Code and organized exclusively to produce contemporary American and English theatre by  
929 professional artists from throughout the country for the education and entertainment of Virginians.

930 15. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
931 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
932 Revenue Code and organized to collect, preserve and disseminate information concerning genealogical  
933 and historical data; to advance the practice of thorough and ethical research; to foster careful  
934 documentation and scholarly writing; and to issue publications relating to the field of genealogy.

935 16. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
936 consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of  
937 the Internal Revenue Code and organized exclusively to present a summer musical production within the  
938 boundaries of the Fourth Planning District Commission established pursuant to § 15.1-1403 for the  
939 education and entertainment of Virginians.

940 17. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
941 consumption by a nonstock, nonprofit charitable corporation exempt from taxation pursuant to § 501 (c)  
942 (3) of the Internal Revenue Code and from local property taxes and organized and operated to hold,  
943 manage, preserve, and exhibit a Virginia estate and home of the first President of the United States; to  
944 operate a library, open to the public and researchers free of charge, holding books, manuscripts,  
945 documents, and graphic arts relating to the life and times of such President; and to provide educational  
946 programs for students and teachers.

947 18. *From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or*  
948 *consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal*  
949 *Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial*  
950 *place of a signer of the Declaration of Independence and to cooperate with universities within the*  
951 *Commonwealth in training artisans, architects and others in preservation skills.*

952 19. *From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or*  
953 *consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the*  
954 *Internal Revenue Code and from local property taxes and organized and operated for the purpose of*  
955 *acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil*  
956 *War era residence.*

957 20. *From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or*  
958 *consumption by a Jewish women's nonprofit charitable corporation exempt from taxation pursuant to*  
959 *§ 501 (c) (3) of the Internal Revenue Code and organized to provide (i) opportunities for health*  
960 *education programs, primarily regarding women's health care, (ii) youth activities, (iii) education on*  
961 *issues of importance to the community, and (iv) opportunities for doctors from Israel to participate in*  
962 *an exchange program with physicians associated with medical colleges in Virginia.*

963 § 58.1-609.10. Miscellaneous exemptions.

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

966 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.  
967 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil  
968 by an individual purchaser for other than business, commercial or industrial purposes. The Tax  
969 Commissioner shall establish by regulation a system for use by dealers in classifying individual  
970 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.  
971 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any  
972 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth  
973 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the  
974 domestic use portion.

975 2. An occasional sale, as defined in § 58.1-602.

976 3. Tangible personal property for future use by a person for taxable lease or rental as an established  
977 business or part of an established business, or incidental or germane to such business, including a  
978 simultaneous purchase and taxable leaseback.

979 4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside  
980 of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be  
981 deemed to be delivery of goods for use or consumption outside of the Commonwealth.

982 5. Sales of tangible personal property to a nonsectarian youth organization exempt from taxation

under § 501 (c) (3) of the Internal Revenue Code and sponsoring a national or international camping assembly within this Commonwealth for seven continuous days or more with attendance in excess of 20,000, which sale of tangible personal property is for use or consumption at such camping assembly.

6. Tangible personal property purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

7. From July 1, 1995, through June 30, 1999, 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 promote efficiency and fairness in the offer and sale of securities for the benefit of investors, securities issuers, and the general public, by providing for electronic communication, filing, processing, dissemination and review of securities registration materials, and by serving as a database for securities law information filed with regulators having primary and immediate authority to administer the regulation of the commerce of securities.

8. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use in the construction of improvements which are to be used solely for affordable rental dwelling units for persons who are of the age of at least 62 years, if at least part of the funds for site development and the construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and if the amount of funds which would otherwise have to be provided by the tax exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing Tax Credit Program.

9. From July 1, 1995, through June 30, 1999, tangible personal property donated or sold for distribution to individuals in the United States who have been victims of a natural disaster which has been declared a disaster for federal aid purposes by the President of the United States.

10. From July 1, 1995, through June 30, 1999, copies of medical records purchased by an attorney or his law firm for use in case preparations.

11. *From July 1, 1997, through June 30, 1999, 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 promote the social welfare and defend the human rights of persons born and unborn.*