

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-609.8 of the Code of Virginia, relating to nonprofit civic and*
 3 *community service sales and use tax exemptions.*

4 [H 2563]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-609.8 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-609.8. Nonprofit civic and community service exemptions.

9 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
10 shall not apply to the following:11 1. Tangible personal property purchased for use or consumption by or sold by a volunteer fire
12 department or volunteer rescue squad, an auxiliary or junior organization of such department or squad
13 not conducted for profit, a nonprofit association of which the regular membership is composed of such
14 volunteer fire departments or volunteer rescue squads, and construction materials to be incorporated into
15 realty when sold to and used by such organization, rather than a contractor, in construction,
16 maintenance, or repair of any property of such organization.17 2. Tangible personal property, except property used in any form of recording and reproducing
18 services, purchased by churches organized not for profit and which are exempt from taxation under
19 § 501 (c) (3) of the Internal Revenue Code, or whose real property is exempt from local taxation
20 pursuant to the provisions of § 58.1-3606, for use (i) in religious worship services by a congregation or
21 church membership while meeting together in a single location and (ii) in the libraries, offices, meeting
22 or counseling rooms or other rooms in the public church buildings used in carrying out the work of the
23 church and its related ministries, including kindergarten, elementary and secondary schools. The
24 exemption for such churches shall also include baptistries; bulletins, programs, newspapers and
25 newsletters which do not contain paid advertising and are used in carrying out the work of the church;
26 gifts including food for distribution outside the public church building; and food, disposable serving
27 items, cleaning supplies and teaching materials used in the operation of camps or conference centers by
28 the church or an organization composed of churches that are exempt under this subdivision and which
29 are used in carrying out the work of the church or churches.30 3. Tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly
31 qualifying under 42 U.S.C. § 3030 (e) through (g), as amended, as administered by the Virginia
32 Department for the Aging, and the food and food products sold under such programs to elderly persons
33 and the food and food products sold by such program participants to disabled or handicapped persons
34 under the age of sixty.35 4. Tangible personal property bought, sold or used by Virginia Federation of Humane Societies or
36 any chartered, not-for-profit organization incorporated under the laws of this Commonwealth and
37 organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when
38 such property is used for the operation of such organizations or the construction or maintenance of
39 animal shelters.40 5. Tangible personal property withdrawn from inventory and donated to (i) an organization exempt
41 from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) the Commonwealth, any political
42 subdivision of the Commonwealth, or any school, agency or instrumentality thereof.43 6. Tangible personal property purchased by an organization which is exempt from taxation under
44 § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the
45 Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal
46 property is distributed at no cost to financially needy persons.47 7. Tangible personal property, including food and food products, purchased for use or consumption
48 by a residential youth shelter organization exempt from taxation under § 501 (c) (3) of the Internal
49 Revenue Code, provided such organization is organized exclusively for maintaining and operating group
50 homes for the shelter and care of abused and neglected children in the Commonwealth on a long-term or
51 short-term basis.52 8. Tangible personal property purchased for use or consumption by an organization exempt from
53 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of
54 providing education, training, services, and assistance in independent living to foster care children and
55 youth without families.

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

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

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

63 11. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or
64 consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under
65 § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized
66 exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths
67 in the Commonwealth.

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

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

76 14. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or
77 consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under
78 § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character
79 development and citizenship training of its members using the methods now in common use by Girl
80 Scout or Boy Scout organizations in Virginia.

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

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

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

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

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

108 20. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property
109 for use or consumption, or further distribution, or sold by an organization exempt from taxation under
110 § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the
111 purposes of providing education, training, certification in emergency cardiac care, research, and other
112 related services to reduce disability and death from cardiovascular diseases and stroke.

113 21. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property
114 for use or consumption, or further distribution, or sold by an organization exempt from taxation under
115 § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the
116 purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia,
117 through medical research, public education focusing on disease prevention and education, patient

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

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

126 23. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property
127 for use or consumption, or further distribution, or sold by an organization exempt from taxation under
128 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating
129 cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing
130 suffering from cancer through research, education and service.

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

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

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

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

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

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

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

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

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

179 Code (i) which are local chapters of a nonprofit national volunteer organization with chapters in at least
 180 fifteen states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under
 181 § 501 (c) (3) (4) of the Internal Revenue Code and (ii) whose purposes are to improve their
 182 communities through public works, fund raisers, and donations to other community groups.

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

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

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

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

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

218 38. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
 219 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
 220 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
 221 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
 222 § 15.1-1403.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

294 52. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
 295 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
 296 Revenue Code and located in a city having a population of no less than 66,000 and no greater than
 297 67,000 which is organized exclusively to provide no more than one meal per day to the needy or
 298 underprivileged, provided such meals are distributed without cost.

299 53. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
 300 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

301 and organized exclusively to advocate, plan, and develop programs and services within the boundaries of
302 the Third Planning District established pursuant to § 15.1-1403 that help persons with disabilities reach
303 their maximum level of personal independence by educating the public, promoting the needs and rights
304 of persons with disabilities, and helping such persons attain their potential for independent living.

305 54. From July 1, 1995, through June 30, 1998, food and other tangible personal property purchased
306 in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the
307 Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a
308 summer recreational camp and related facilities for use by mentally handicapped citizens of the
309 Commonwealth within the boundaries of the Eleventh Planning District established pursuant to
310 § 15.1-1403.

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

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

322 57. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
323 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
324 Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to
325 construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of
326 limited financial means, qualified housing for mentally and physically disabled persons, and qualified
327 housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to
328 § 15.1-1403, all as provided under the Internal Revenue Code and interpretations thereof.

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

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

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

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

357 62. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
358 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
359 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate
360 permanent housing and to provide supportive residential mental health services for homeless persons and
361 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National

362 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to
363 § 15.1-1403.

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

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

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