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SENATE BILL NO. 742

Offered January 8, 1997

A *BILL to amend and reenact § 58.1-609.9 of the Code of Virginia, relating to nonprofit cultural organization sales and use tax exemptions.*

Patrons—Woods, Barry, Chichester, Colgan and Whipple; Delegates: Albo, Connally, Hull, Keating, Lovelace, Plum, Rust, Scott, Van Landingham and Watts

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-609.9 of the Code of Virginia is amended and reenacted as follows:**

§ 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 Historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the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

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60 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized
61 exclusively to provide a public park and botanical garden for the entertainment and recreation of the
62 citizens of the Commonwealth and to promote the advancement of botanical science through research
63 and education of science students.

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

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

70 12. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
71 consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the
72 Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the
73 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and
74 furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they
75 apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among
76 Americans of the Jewish faith and among all citizens of the community at large.

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

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

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

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

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

101 18. *From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or*
102 *consumption by, or sold by, a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of*
103 *the Internal Revenue Code and organized exclusively to foster, promote and increase the musical*
104 *knowledge, appreciation, experience and performing ability of young people and of the general public,*
105 *by establishing, maintaining and operating one or more youth symphony orchestras in the*
106 *Commonwealth.*