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HOUSE BILL NO. 131**AMENDMENT IN THE NATURE OF A SUBSTITUTE**(Proposed by the House Committee on Finance
on February 11, 1998)

(Patrons Prior to Substitute—Delegates Howell [HB's 61, 131], Abbitt [HB's 147, 150], Albo [HB 192], Barlow [HB 159], Behm [HB's 206, 207, 305], Bryant [HB 407], Cantor [HB's 166, 167], Callahan [HB 22], Clement [HB 35,], Council [HB 123], Cranwell [HB 81], Davies [HB's 105, 106], Day [HB 245], DeBoer [HB 228], Devolites [HB 280], Diamonstein [HB 257], Dickinson [HB 140], Drake [HB 125], Grayson [HB's 23, 239, 242, 243], Griffith [HB 129], Hargrove [HB's 196, 197], Hull [HB 163], Johnson [HB's 119, 120], J. Jones [HB 430], Katzen [HB's 252, 253], Keating [HB 141], May [HB 200], Moran [HB 393], Morgan [HB's 54, 55], Murphy [HB's 25, 26], O'Brien [HB 183], Phillips [HB 399], Plum [HB's 117, 118, 278], Puller [HB 124], Putney [HB 135], Reid [HB 193], Rhodes [HB 329], Rust [HB 217], Scott [HB 152], Sherwood [HB's 111, 249], Thomas [HB's 4, 5, 39], Van Yahres [HB's 282, 283], Weatherholtz [HB's 362, 363], Woodrum [HB's 322, 332])

A BILL to amend and reenact § 30-19.1:3 and §§ 58.1-609.4 through 58.1-609.10 of the Code of Virginia, relating to various sales and use tax exemptions; time for introduction.

Be it enacted by the General Assembly of Virginia:

1. That § 30-19.1:3 and §§ 58.1-609.4 through 58.1-609.10 of the Code of Virginia are amended and reenacted as follows:

§ 30-19.1:3. Limiting time for introduction and consideration of retail sales and use tax exemption bills.

A. Any bill providing for a new retail sales and use tax exemption shall be introduced for consideration by the General Assembly no later than the first calendar day of any regular session of the General Assembly convened in an even-numbered year, unless requested by the Governor. Any bill extending the expiration date or delaying the effective date of any exemption shall not be covered by this subsection.

B. No bill providing for a retail sales and use tax exemption shall be drafted or otherwise prepared by the Division of Legislative Services unless the drafting request is accompanied by the Department of Taxation's preliminary determination as provided by subsection B of § 30-19.05.

C. Effective on and after July 1, 1998, any bill providing for a retail sales and use tax exemption shall be considered by the General Assembly only in regular sessions convened in even-numbered years, *except all sales and use tax exemptions expiring on June 30, 1999*.

§ 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, 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 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 nonprofit.

5. Books and other reading materials for use by nonprofit organizations organized solely to distribute

60 such books and reading materials to school-age children.

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

65 7. Tangible personal property sold or leased to a foundation which exclusively provides either
66 training and education of any type or duration for employees of governmental law-enforcement and
67 corrections agencies or education of the public in citizen cooperation with public authorities in crime
68 prevention and solution, provided such foundation is nonprofit.

69 8. Tangible personal property purchased for use, consumption, or sale at retail by a nonprofit
70 elementary or secondary school, or Parent Teacher Association or other group associated with a
71 nonprofit elementary or secondary school for use in fund-raising activities, the net proceeds (gross
72 receipts less direct expenses) of which are contributed directly to the school or used to purchase certified
73 school equipment, and certified school equipment purchased by such groups for contribution directly to
74 the school. For the purposes of this subdivision, "certified school equipment" means equipment for
75 which the Parent Teacher Association or other group has received certification from the school that it
76 will accept a donation of equipment. The certification provided by the school shall be in accordance
77 with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this
78 subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising
79 programs from which a nonprofit elementary or secondary school receives a commission or the net
80 proceeds after the payment of vendors and other direct expenses.

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

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

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

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

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

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

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

114 15. From July 1, 1991, 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 exclusively to combat illiteracy by tutoring and training adults and by
117 increasing community awareness of the illiteracy problem.

118 16. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
119 consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of
120 the Internal Revenue Code and which is organized exclusively for the purpose of raising funds for grant
121 aid to any state, county or municipal library open to the public within the boundaries of the Eighth

Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203.

17. From July 1, 1995, 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 educational and recreational services for at-risk youth and which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203.

18. From July 1, 1995, 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 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~~ 15.2-4203.

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~~ 15.2-4203.

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 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.

28. From July 1, 1998, 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 foster and encourage the development of youth in cooperation with the Virginia Cooperative Extension and such other local, state and federal agencies, groups, business concerns and individuals as have mutual interests in education, development and community programs and services within the boundaries of the Third Planning District established pursuant to § 15.2-4203.

183 29. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
184 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
185 Revenue Code and organized exclusively to foster and encourage the development of youth in
186 cooperation with the Virginia Cooperative Extension and such other local, state and federal agencies,
187 groups, business concerns and individuals as have mutual interests in education, development and
188 community programs and services within the boundaries of the Nineteenth Planning District established
189 pursuant to § 15.2-4203.

190 30. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
191 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
192 Revenue Code and organized exclusively to foster and encourage the development of youth in
193 cooperation with the Virginia Cooperative Extension and such other local, state and federal agencies,
194 groups, business concerns and individuals as have mutual interests in education, development and
195 community programs and services within the boundaries of the Eleventh Planning District or the Twelfth
196 Planning District established pursuant to § 15.2-4203.

197 31. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
198 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
199 Revenue Code and organized exclusively to operate a school which provides an ecumenical Christian
200 education for students in grades seven through twelve and to develop Christian study programs and to
201 train teachers for excellence in education.

202 32. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
203 consumption by a nonprofit corporation located in the Tidewater region, exempt from taxation under
204 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to nurture pre-school children of
205 parents pursuing self-sufficiency, by providing an affordable, quality-education program.

206 § 58.1-609.5. Service exemptions.

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

209 1. Professional, insurance, or personal service transactions which involve sales as inconsequential
210 elements for which no separate charges are made; ~~nor~~; services rendered by repairmen for which a
211 separate charge is made; and services not involving an exchange of tangible personal property which
212 provide access to or use of the international network of computer systems commonly known as the
213 Internet and any other related electronic communication service.

214 2. An amount separately charged for labor or services rendered in installing, applying, remodeling or
215 repairing property sold.

216 3. Transportation charges separately stated.

217 4. Separately stated charges for alterations to apparel, clothing and garments.

218 5. Charges for gift wrapping services performed by a nonprofit organization.

219 6. An amount separately charged for labor or services rendered in connection with the modification
220 of prewritten programs as defined in § 58.1-602.

221 7. Custom programs as defined in § 58.1-602.

222 8. The sale or charges for any room or rooms, lodgings, or accommodations furnished to transients
223 for more than ninety continuous days by any hotel, motel, inn, tourist camp, tourist cabin, camping
224 grounds, club, or any other place in which rooms, lodging, space or accommodations are regularly
225 furnished to transients for a consideration.

226 9. Beginning January 1, 1996, maintenance contracts, the terms of which provide for both repair or
227 replacement parts and repair labor, shall be subject to tax upon one-half of the total charge for such
228 contracts only. Persons providing maintenance pursuant to such a contract may purchase repair or
229 replacement parts under a resale certificate of exemption. Warranty plans issued by an insurance
230 company, which constitute insurance transactions, are subject to the provisions of subdivision 1 above.

231 § 58.1-609.6. Media-related exemptions.

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

234 1. Leasing, renting or licensing of copyright audio or video tapes, and films for public exhibition at
235 motion picture theaters or by licensed radio and television stations.

236 2. Broadcasting equipment and parts and accessories thereto and towers used or to be used by
237 commercial radio and television companies, wired or land based wireless cable television systems,
238 common carriers or video programmers using an open video system or other video platform provided by
239 telephone common carriers, or concerns which are under the regulation and supervision of the Federal
240 Communications Commission and amplification, transmission and distribution equipment used or to be
241 used by wired or land based wireless cable television systems, or open video systems or other video
242 systems provided by telephone common carriers.

243 3. Any publication issued daily, or regularly at average intervals not exceeding three months, and
244 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, 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, 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; and

7. From July 1, 1998, through June 30, 1999, textbooks withdrawn from inventory at book-publishing distribution facilities for free distribution to professors and other individuals who have an educational focus.

§ 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 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.

- 306 3. Drugs and supplies used in hemodialysis and peritoneal dialysis.
- 307 4. Tangible personal property for use or consumption by a nonprofit hospital or a nonprofit licensed
- 308 nursing home.
- 309 5. Tangible personal property for use or consumption by community health centers exempt from
- 310 taxation under § 501 (c) (3) of the Internal Revenue Code and established for the purpose of providing
- 311 health care services for areas of the Commonwealth containing a medically underserved population as
- 312 defined by 42 U.S.C. § 254 c (b) (3).
- 313 6. Special equipment installed on a motor vehicle when purchased by a handicapped person to enable
- 314 such person to operate the motor vehicle.
- 315 7. Tangible nonmedical personal property purchased by a nonprofit organization organized
- 316 exclusively for the purpose of providing housing and ancillary assistance for individuals suffering from
- 317 leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during
- 318 periods of medical treatment of such individuals at any hospital in the Commonwealth.
- 319 8. Tangible personal property purchased by a voluntary health organization exempt from taxation
- 320 under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing
- 321 direct therapeutic and rehabilitative services, such as speech therapy, physical therapy, and camping and
- 322 recreational activities, to the children and adults of this Commonwealth regardless of the nature of their
- 323 disease or socio-economic position.
- 324 9. Special typewriters and computers and related parts and supplies specifically designed for those
- 325 products used by handicapped persons to communicate when such equipment is prescribed by a licensed
- 326 physician.
- 327 10. Tangible personal property purchased for use or consumption by health maintenance
- 328 organizations licensed under Chapter 43 (§ 38.2-4300 et seq.) of Title 38.2 which are exempt from
- 329 taxation under § 501 (c) (3) of the Internal Revenue Code.
- 330 11. Tangible personal property for use or consumption by a nonprofit, nonstock corporation which is
- 331 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under
- 332 the laws of the Commonwealth exclusively for the purpose of conducting a clinic furnishing free health
- 333 care services by licensed physicians and dentists.
- 334 12. Tangible personal property purchased for use or consumption by any nonprofit hospital
- 335 cooperative or nonprofit hospital corporation organized and operated for the sole purpose of providing
- 336 services exclusively to nonprofit hospitals. This exemption shall not apply to any nonprofit hospital,
- 337 cooperative or nonprofit hospital corporation providing services of any kind or to any extent to other
- 338 than nonprofit hospitals.
- 339 13. From July 1, 1989, through June 30, ~~1998~~1999, tangible personal property purchased for use or
- 340 consumption by a nonprofit high blood pressure center which is used exclusively to provide medical
- 341 assistance to indigent persons diagnosed with hypertension.
- 342 14. From July 1, 1989, through June 30, ~~1998~~1999, tangible personal property purchased for use or
- 343 consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
- 344 and established for purposes of procuring, preserving, processing, allocating or distributing bones,
- 345 organs, blood, skin and other human tissue to licensed physicians for clinical use.
- 346 15. a. Beginning July 1, 1998, (i) any nonprescription drugs and proprietary medicines purchased for
- 347 the cure, mitigation, treatment, or prevention of disease in human beings and (ii) any samples of
- 348 nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer,
- 349 including packaging materials and constituent elements and ingredients.
- 350 b. The terms "nonprescription drugs" and "proprietary medicines" shall be defined pursuant to
- 351 regulations promulgated by the Department of Taxation. The exemption authorized in this subdivision
- 352 shall not apply to cosmetics.
- 353 16. From July 1, 1994, through June 30, ~~1998~~1999, tangible personal property purchased for use or
- 354 consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c)
- 355 (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health
- 356 care to indigent children and young adults in developing countries and the United States.
- 357 17. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
- 358 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
- 359 Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to
- 360 the promotion of health within the boundaries of the Eighth Planning District established pursuant to
- 361 ~~§ 45.1-1403~~15.2-4203, including (i) operating a medical clinic which shall provide services without
- 362 charge or shall charge less than prevailing rates to those who are unable to obtain health care through
- 363 conventional means and (ii) educating and providing information to the general public regarding the
- 364 treatment and prevention of those conditions which commonly affect the poor.
- 365 18. From July 1, 1995, through June 30, ~~1998~~1999, equipment and supplies purchased for use or
- 366 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
- 367 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, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, 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~~15.2-4203.

20. Through June 30, ~~1998/1999~~, 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, ~~1998/1999~~, 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~~15.2-4203.

22. From July 1, 1996, through June 30, ~~1998/1999~~, 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, ~~1998/1999~~, 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 established at the initiative of the General Assembly and its Joint Commission on Health Care to increase access to primary and preventive health care for Virginia's uninsured and medically underserved citizens.

24. From July 1, 1997, through June 30, ~~1998/1999~~, 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.

25. From July 1, 1997, through June 30, ~~1998/1999~~, 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.

26. From July 1, 1997, through June 30, ~~1998/1999~~, 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.

27. From July 1, 1997, through June 30, ~~1998/1999~~, 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~~ 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.

28. *From July 1, 1998, through June 30, 1999, 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 patient, family and community education programs about cancer as well as free community cancer screenings and to acquire, own and operate an out-patient medical facility for the provision of radiation therapy services to cancer patients.*

29. *From July 1, 1998, through June 30, 1999, 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 support and assistance to primary and secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate community education of the disease; and to support research into its prevention.*

§ 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

429 realty when sold to and used by such organization, rather than a contractor, in construction,
430 maintenance, or repair of any property of such organization.

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

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

449 (ii) b. From July 1, 1997, through June 30, ~~1998/1999~~, all other tangible personal property purchased
450 by the area agencies on aging through programs administered by the Virginia Department for the Aging.

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

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

459 6. Tangible personal property purchased by an organization which is exempt from taxation under
460 § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the
461 Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal
462 property is distributed at no cost to financially needy persons.

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

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

472 9. Tangible personal property for use or consumption by, sold by or donated to a food bank or
473 organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized
474 exclusively for the distribution of foods to infants, the ill, or the needy; the exemptions shall apply to
475 each transaction in the chain of commerce from manufacture to final disposition, provided that such
476 food bank or organization is not conducted for profit.

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

479 11. (i) a. From July 1, 1989, through June 30, ~~1998/1999~~, tangible personal property purchased for
480 use or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation
481 under § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized
482 exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths
483 in the Commonwealth.

484 (ii) b. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
485 consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501
486 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote
487 physical education, athletic programs and contests for youths in the Eleventh Planning District,
488 established pursuant to § ~~15.1-1403~~ *15.2-4203*.

489 12. From July 1, 1989, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
490 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, ~~1998/1999~~, 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, ~~1998/1999~~, 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, ~~1998/1999~~, 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, ~~1998/1999~~, 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, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training programs, emergency assistance (including the provision of food) to persons in financial need who may face eviction or termination of utility services, and related social welfare activities.

18. From July 1, 1990, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which provides equipment, furniture, motor vehicles, and other types of tangible personal property to assist mentally retarded or mentally ill citizens of the Commonwealth.

19. From July 1, 1991, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a community action agency as defined in § 2.1-588.

20. Effective retroactive to January 1, 1984, and through June 30, ~~1998/1999~~, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

21. Effective retroactive to January 1, 1984, and through June 30, ~~1998/1999~~, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia, through medical research, public education focusing on disease prevention and education, patient education including information on coping with lung disease, smoking and air pollution prevention, and professional education and training.

22. Effective retroactive to January 1, 1984, and through June 30, ~~1998/1999~~, tangible personal property for use or consumption, or further distribution, or sold by a statewide organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training.

23. Effective retroactive to January 1, 1984, and through June 30, ~~1998/1999~~, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing suffering from cancer through research, education and service.

24. From July 1, 1991, through June 30, ~~1998/1999~~, 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 for the purpose of promoting and supporting conservation and environmental issues throughout the Commonwealth by encouraging the protection and restoration of waters, wildlife and land; safeguarding the public health by eliminating pollution; nurturing and improving wildlife stocks; promoting the highest standards of sportsmanship and strengthening farmer-sportsmen understanding; and performing other environmental services.

25. From July 1, 1991, through June 30, ~~1998/1999~~, 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 exclusively to provide immediate and affordable counseling, and regularly scheduled workshops to address the psychological, educational, and professional concerns of women and their families.

26. From July 1, 1991, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to advance the moral character *of* and to promote sportsmanship, team spirit, fair play, honesty, and patriotism among youth by providing and supervising clean and wholesome activities for the youth in Appomattox County who participate in its programs.

27. From July 1, 1991, through June 30, ~~1998/1999~~, tangible personal property purchased and sold by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance (i) to ~~(I)~~ ~~to~~ the blind or visually impaired or *for* programs devoted to the prevention of the loss of eyesight; (ii) *to* the deaf or hearing impaired; (iii) *to* drug ~~abuse~~~~abusers~~ and *for* drug awareness programs; (iv) ~~diabetesto~~ *diabetics* and *for* diabetes detection; and (v) *for* cultural and educational opportunities for the musically talented boys and girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized.

28. From July 1, 1991, through June 30, ~~1998/1999~~, tangible personal property purchased for use or 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, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, 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 § ~~45.1-1403~~~~15.2-4203~~.

30. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § ~~45.1-1403~~~~15.2-4203~~ 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, ~~1998/1999~~, 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, ~~1998/1999~~, tangible personal property purchased for use or consumption by organizations exempt from taxation under § 501 (c) (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) (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, ~~1998/1999~~, 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, ~~1998/1999~~, 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, ~~1998/1999~~, 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~~15.2-4203.

36. From July 1, 1995, through June 30, ~~1998/1999~~, 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 to provide individuals within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203 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, ~~1998/1999~~, 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, ~~1998/1999~~, 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 to provide emergency food and supplies for a limited period of time to needy recipients within the boundaries of the Nineteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

39. From July 1, 1996, through June 30, ~~1998/1999~~, 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 conduct annual fund-raising campaigns for the direct benefit of nonprofit member agencies.

40. From July 1, 1995, through June 30, ~~1998/1999~~, food, food products, and services sold to residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs *and from July 1, 1998, 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 receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.*

41. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

42. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education, training, services, assistance, and support to elementary and secondary educational institutions, using the methods now in common use by parents and teachers organizations throughout the Commonwealth.

43. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to promote athletic programs, clinics, and organized sporting events and to provide opportunities for education, physical education, and the practice of sportsmanship through these programs to improve the quality of life for residents of the Commonwealth who are dependent on the use of wheelchairs for mobility.

675 44. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
676 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
677 Revenue Code and organized exclusively to provide independent living skills training, peer counseling,
678 advocacy, information and referral, and other independent living services to individuals with physical
679 and mental disabilities in Virginia, including the provision of (i) direct services to individuals with
680 severe disabilities which result in a greater level of independence and community integration and (ii)
681 services in the community which result in greater awareness of disability issues, physical and
682 programmatic accessibility, and systems change.

683 45. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
684 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
685 Revenue Code which is organized exclusively to provide a nondenominational religious outreach
686 program by lending or donating written material and audio or video tapes, at no cost to the recipient.

687 46. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
688 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
689 and established to promote character development and citizenship training for youth within the
690 boundaries of the Fifth Planning District established pursuant to § 15.1-1403/15.2-4203 by providing a
691 supervised physical education program through softball teams and leagues.

692 47. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
693 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
694 Revenue Code and organized to provide needy individuals with financial assistance for rent and
695 mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the
696 Eighteenth Planning District established pursuant to § 15.1-1403/15.2-4203.

697 48. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
698 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
699 Revenue Code and organized to repair or rehabilitate homes owned and occupied by low-income persons
700 who could not otherwise afford to finance the rehabilitation or repair of their homes within the
701 boundaries of the Eighteenth Planning District established pursuant to § 15.1-1403/15.2-4203.

702 49. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
703 consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the
704 Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing
705 students for agricultural careers in marketing, processing, communications, education, horticulture,
706 production, natural resources, forestry and agribusiness, including plant and animal sciences; (ii)
707 applying such knowledge and skills in a supervised setting either at home or a part-time workplace; and
708 (iii) providing opportunities to students on the national, state, and local levels to improve their
709 leadership abilities and test their agricultural skills.

710 50. From July 1, 1995, through June 30, 1998/1999, tangible personal property and services
711 purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under
712 § 501 (c) (3) of the Internal Revenue Code and organized to provide funds for the benefit of various
713 charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The
714 Leukemia Society, the Don Shula Foundation, Inc., and Children's National Medical Center's National
715 SAFE KIDS Campaign.

716 51. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
717 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
718 the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing
719 assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of
720 such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

721 52. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
722 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
723 Revenue Code and located in a city having a population of no less than 66,000 and no greater than
724 67,000 which is organized exclusively to provide no more than one meal per day to the needy or
725 underprivileged, provided such meals are distributed without cost.

726 53. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or
727 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
728 and organized exclusively to advocate, plan, and develop programs and services within the boundaries of
729 the Third Planning District established pursuant to § 15.1-1403/15.2-4203 that help persons with
730 disabilities reach their maximum level of personal independence by educating the public, promoting the
731 needs and rights of persons with disabilities, and helping such persons attain their potential for
732 independent living.

733 54. From July 1, 1995, through June 30, 1998/1999, food and other tangible personal property
734 purchased in connection with program activities by an organization exempt from taxation under § 501
735 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of operating and
736 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 § 15.1-140315.2-4203.

55. Effective retroactive to January 1, 1995, through June 30, 1998/1999, 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, 1998/1999, 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 § 15.1-140315.2-4203.

57. From July 1, 1995, through June 30, 1998/1999, 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 § 15.1-140315.2-4203, all as provided under the Internal Revenue Code and interpretations thereof.

58. *a. From July 1, 1995, through June 30, 1998/1999, 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 § 15.1-140315.2-4203, and providing to communities in such area consultation services as to the rights of the disabled and disadvantaged.*

b. From July 1, 1998, through June 30, 1999, 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 Twelfth Planning District established pursuant to § 15.2-4203, and providing to communities in such area consultation services as to the rights of the disabled and disadvantaged.

c. From July 1, 1998, through June 30, 1999, 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 Fifteenth Planning District established pursuant to § 15.2-4203, and providing to communities in such area consultation services as to the rights of the disabled and disadvantaged.

d. From July 1, 1998, through June 30, 1999, 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 Sixteenth Planning District established pursuant to § 15.2-4203, 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, 1998/1999, 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 § 15.1-140315.2-4203 with quality care for children through the sponsorship of (i) training, technical assistance, mentoring, and support services to the early childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals served to children by area home-based providers; and (iv) child-care referral programs.

60. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the exclusive purpose of supporting community action activities, including housing and fuel assistance, job counseling, youth service opportunities, and other

798 community-oriented charitable activities within the boundaries of the Eighth Planning District established
799 pursuant to § ~~15.1-1403~~15.2-4203.

800 61. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
801 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
802 Revenue Code and which is organized exclusively for the purpose of providing counseling for
803 individuals and families within the boundaries of the Twenty-first Planning District established pursuant
804 to § ~~15.1-1403~~15.2-4203, including group counseling, family life education programs and workshops,
805 consumer credit counseling, and employee assistance, but excluding problems related to chronic mental
806 illness.

807 62. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
808 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
809 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate
810 permanent housing and to provide supportive residential mental health services for homeless persons and
811 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National
812 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to
813 § ~~15.1-1403~~15.2-4203.

814 63. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
815 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
816 Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines
817 and other necessities of life to, and providing shelter for, needy persons in the United States and
818 throughout the world.

819 64. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
820 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
821 which is organized exclusively for the care, support, and strengthening of children and families and
822 provides certain services and programs, including special education, individual and family counseling,
823 conflict mediation, prenatal counseling, adoptive placements, post-adoption services, in-home services,
824 therapeutic foster care, residential treatment, and independent living, within the boundaries of the
825 Fifteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

826 65. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
827 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
828 which is organized exclusively for the purpose of rendering mutual aid to sick, disabled and needy
829 members and their families; promoting social and intellectual activities among its members and their
830 families; and promoting and conducting educational, charitable, religious, social welfare and public relief
831 work.

832 66. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
833 consumption by a military-related foundation exempt from taxation under § 501 (c) (3) of the Internal
834 Revenue Code which is organized to collect toys for needy children to be distributed during the
835 Christmas season.

836 67. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
837 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
838 which is organized to work with young people, ages eight to eighteen, and adults, in solution-focused,
839 youth development programs which help young people contribute positively to their own health and
840 creativity and to the quality of life in their community.

841 68. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
842 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
843 which is organized to provide a disciplined, spiritual environment through a nonprofit half-way house
844 for nonviolent offenders being discharged or diverted from prisons.

845 69. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
846 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
847 which is organized exclusively for the purpose of providing free educational services to the public
848 regarding the preservation and protection of the Shenandoah River.

849 70. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
850 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
851 (c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating
852 homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford
853 to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning
854 District established pursuant to § ~~15.1-1403~~15.2-4203.

855 71. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
856 consumption or sold by a nonprofit corporation which is exempt from federal income taxation pursuant
857 to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing
858 support to public libraries.

859 72. From July 1, 1997, through June 30, ~~1998~~1999, 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~~1999, 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 a 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~~1999, 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~~1999, 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~~1999, 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~~1999, 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~~1999, 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~~1999, 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~~1999, 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~~1999, 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~~15.2-4203.

82. From July 1, 1997, through June 30, ~~1998~~1999, 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 victims, shelter residents and low-income school children.

83. From July 1, 1997, through June 30, ~~1998~~1999, 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 an amateur hockey program for young people, to promote the development of hockey as a participation and spectator sport, and to assist the member players in character development by encouraging the ideals of sportsmanship, fair play, and team work.

921 84. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
922 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
923 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, was
924 organized prior to 1969 for the purpose of providing child day care services to low-income working
925 families, and provides meals, dental care, and early intervention services for at-risk children.

926 85. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
927 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
928 which is a network of congregations, agencies and community organizations with programs that provide
929 support assistance, education and referral to people with physical, mental and social needs by trained
930 and supportive volunteers.

931 86. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
932 consumption, or further distribution by a nonprofit organization exempt from taxation under § 501 (c)
933 (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing crime in
934 the Commonwealth by providing cash rewards to anonymous callers who supply information that leads
935 law-enforcement officials to effect the arrest and indictment of criminals, the capture of wanted persons,
936 or the recovery of illegal drugs or stolen property.

937 87. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
938 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
939 (c) (3) of the Internal Revenue Code and is organized for the purpose of operating a summer camp for
940 disadvantaged children ages nine through twelve without charge to the attendees or their families.

941 88. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
942 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
943 which is organized to (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend,
944 convey and otherwise dispose of funds, real and personal property, and the income and proceeds
945 therefrom, for the support of the United Jewish Appeal Inc.; and (iii) support such local and other
946 Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies,
947 organizations and institutions as may be approved by the board of directors or executive committee.

948 89. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased or leased
949 for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth
950 which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code
951 and operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia,
952 (ii) coordinating a network among member organizations; (iii) providing information to its member
953 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and
954 promoting research and study of environmental problems and promulgating the results thereof; and (v)
955 promoting and supporting sound environmental protection policies.

956 90. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
957 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the
958 Internal Revenue Code which is organized to provide supervised housing and residential support services
959 to low-income, mentally and physically disabled individuals.

960 91. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
961 consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3)
962 of the Internal Revenue Code which is organized for the purpose of granting wishes to children with
963 life-threatening illnesses.

964 92. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
965 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
966 which is organized to provide emergency financial assistance for rent, utilities, food, prescriptions and
967 transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to
968 teach reading through its literacy program to adults and families; and to teach parenting skills through
969 its parenting program.

970 93. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
971 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
972 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated
973 exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care
974 services to low-income families, and is located in any county operating under the urban county
975 executive form of government.

976 94. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
977 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
978 § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all
979 backgrounds to grow and work together in a climate of freedom and harmony; to find their own
980 identity, develop their potential, and achieve a sense of responsibility to family, community, country,
981 and world; and to live and develop creatively in a democratic society in a continuously changing world,
982 through year-round daily programming for school age girls.

95. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the purpose of providing people with disabilities the assistance and support necessary to enable them to live valued lives in the community by providing twenty-four hour living assistance directly to Virginia citizens through residential arrangements, training and supervision.

96. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics within the Commonwealth, including operating an information clearinghouse, staffing a volunteer telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and coordinating Al-Anon public service activities for the general public, schools, hospitals, churches, professional community, and industry.

97. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized for the purposes of promoting gardening among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and assisting in the restoration and preservation of historic gardens in the Commonwealth.

98. From July 1, 1998, through June 30, 1999, 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 to support and strengthen the family unit by working to improve living conditions, provide meaningful activities for children and greater educational opportunities in a positive, constructive and structured environment through daycare, educational programs, home nursing care, grant programs, job counseling and job skills improvement programming.

99. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and is organized for the purpose of sponsoring activities which provide for assistance to young people and the elderly, conservation of natural resources, development of community facilities and creation of international understanding and goodwill.

101. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized primarily for the purpose of rehabilitating and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and medical, emotional and academic services twenty-four hours a day.

102. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of promoting conservation of marine resources and coastal wildlife through education and volunteer projects, including but not limited to conducting seminars for dive clubs and publishing a newsletter.

103. From July 1, 1998, through June 30, 1999, 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 promote better understanding of math, science and technology through robotics education and to advance the state of assistive technology through research on robotic wheelchairs.

104. From July 1, 1998, through June 30, 1999, 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 for the purpose of providing therapeutic horseback riding for clients with disabilities through a year-round riding program and a summer camping program located within the boundaries of the Third Planning District established pursuant to § 15.2-4203.

105. From July 1, 1998, to June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized solely for the purpose of providing addiction education through promoting treatment/prevention services and by disseminating information on existing treatment and self-help programs for addictive diseases.

106. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide breast cancer support and outreach for the medically

1044 *underserved, including free mammography programs.*

1045 107. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1046 consumption by a nonprofit volunteer organization which is exempt from federal income taxation
1047 pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of
1048 improving the community by researching, initiating, and funding projects for children.

1049 108. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1050 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt
1051 from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized
1052 and operated exclusively to sponsor and promote baseball programs for boys ages thirteen through
1053 eighteen and to sponsor baseball tournaments from local through state levels.

1054 109. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1055 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the
1056 Internal Revenue Code which is organized exclusively to educate and motivate disabled persons in
1057 Virginia through use of television, video, radio, print and seminars.

1058 110. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1059 consumption by a nonprofit corporation exempt from federal income taxation under § 501 (c) (3) of the
1060 Internal Revenue Code which is organized exclusively to provide labor and materials to build housing
1061 for low-income families in the Appomattox area and to provide interest-free mortgages to such
1062 low-income families.

1063 111. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1064 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
1065 (c) (3) of the Internal Revenue Code and is organized to hold meetings for its members for the purposes
1066 of prayer, fellowship and training in Christian character and to provide opportunities for personal and
1067 group ministry.

1068 112. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1069 consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1070 which is organized exclusively to provide donations to religious, charitable, scientific and educational
1071 entities.

1072 113. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1073 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1074 which is organized exclusively to provide support for the Virginia Rehabilitation Center for the Blind
1075 and those citizens of the Commonwealth receiving services from the Center.

1076 114. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1077 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1078 which is organized exclusively to provide services to families affected by domestic violence, including
1079 educational support for female victims of domestic violence and educational prevention for children who
1080 have experienced domestic violence.

1081 115. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1082 consumption by an organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal
1083 Revenue Code and is organized for the purpose of improving the lives of persons with mental
1084 retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite
1085 care.

1086 116. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1087 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1088 which is organized exclusively to provide assistance to residents of the Commonwealth who served or
1089 had a family member serve in Operation Desert Shield/Storm.

1090 117. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1091 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1092 which is organized exclusively to provide (i) legal and accounting representation free of charge to
1093 Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and
1094 teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter,
1095 about low-income taxation.

1096 118. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1097 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1098 which is organized exclusively to provide youth with camping experience for the purposes of building
1099 values and developing skills which prepare them for adulthood.

1100 119. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
1101 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1102 which is organized exclusively for the purpose of providing educational opportunities to the citizens of
1103 the Commonwealth through publications, seminars, conferences, presentations, displays and activities
1104 related to the James River Watershed.

1105 120. From July 1, 1998, through June 30, 1999, 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 reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.

121. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to foster and encourage the development of 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such other local, county, state and federal agencies, civic groups, business concerns, and individuals that participate in the development of 4-H youth and adults through community programs and services.

122. From July 1, 1998, through June 30, 1999, 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 rendering mutual aid to sick, disabled and needy members and their families; promoting social and intellectual activities among its members and their families; and promoting and conducting educational, charitable, religious, social welfare and public relief work.

123. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to promote, develop, and maintain a comprehensive program for the education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

124. From July 1, 1998, through June 30, 1999, 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 formed exclusively to provide emergency care for abused children, runaway children and homeless children.

125. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit, nonstock organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote, organize and put on public block parties in the downtown area of a city, with profits from such parties being donated to designated and qualified charities.

126. From July 1, 1998, 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 perform missionary outreach work in West Africa by providing food, clothing and rent assistance.

127. From July 1, 1998, through June 30, 1999, 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 a means for citizens of the Commonwealth to work together to protect the Chesapeake Bay through education and to provide the public and policymakers with information related to Chesapeake Bay restoration efforts.

128. From July 1, 1998, through June 30, 1999, 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 primarily to raise money to fund summer study scholarships to a British university for Richmond area high school teachers and rising college seniors attending Virginia colleges.

129. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to advance the moral character of and promote sportsmanship, team spirit, fair play, honesty and patriotism among youth by providing and supervising a community soccer program.

130. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide daily care for preschool children of low-income families.

131. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for economic and personal independence of persons who are blind, primarily through creating, sustaining and improving employment.

§ 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.

- 1167 2. Tangible personal property purchased for use or consumption by (i) a nonprofit museum of fine
1168 arts which is located on property owned by a city in Virginia and which receives more than one-half its
1169 operating budget from appropriations by the city or (ii) a nonprofit regional science-technology museum.
- 1170 3. Tangible personal property purchased for the use or consumption of a nonstock corporation,
1171 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose principal activity is
1172 conducted on real property owned by any city in the Commonwealth, organized exclusively for the
1173 purpose of operating, managing, promoting and improving a public park and museum for recreational
1174 and educational purposes.
- 1175 4. Tangible personal property purchased for charitable or educational purposes by an organization
1176 exempt under § 501 (c) (3) of the Internal Revenue Code and organized exclusively (i) to care for the
1177 spiritual needs of American Indians, (ii) to communicate to the non-Indian the values, customs,
1178 philosophy and special needs of the American Indian, (iii) to meet the urgent needs of American Indians
1179 through nationwide charitable distribution programs, and (iv) to encourage awareness of American
1180 Indian arts, crafts and customs provided such property is distributed by the organization through its
1181 nationwide charitable distribution program.
- 1182 5. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
1183 consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal
1184 Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief
1185 Justice of the Supreme Court of the United States.
- 1186 6. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
1187 consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue
1188 Code and operating for the purpose of commemorating and preserving in a central repository the culture
1189 and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and
1190 other related historical data.
- 1191 7. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
1192 consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3)
1193 of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to
1194 promote the study, performance and public awareness of music by presenting performances of live music
1195 to youths and family groups, (iii) receives funding annually from at least three local governments in
1196 Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend
1197 the musical performances.
- 1198 8. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
1199 consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the
1200 Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis
1201 through museum exhibits, classes and performances.
- 1202 9. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
1203 consumption by a national and international, nonprofit, scientific, and educational organization, exempt
1204 from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to
1205 preserving ecologically significant areas in order to safeguard rare or endangered species or critical
1206 natural habitats.
- 1207 10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit
1208 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized
1209 exclusively to provide a public park and botanical garden for the entertainment and recreation of the
1210 citizens of the Commonwealth and to promote the advancement of botanical science through research
1211 and education of science students.
- 1212 11. a. From July 1, 1990, through June 30, 1999, tangible personal property purchased for use or
1213 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
1214 Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.
- 1215 b. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
1216 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
1217 Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.
- 1218 12. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
1219 consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the
1220 Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the
1221 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and
1222 furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they
1223 apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among
1224 Americans of the Jewish faith and among all citizens of the community at large.
- 1225 13. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
1226 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1227 and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.
- 1228 14. 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 produce contemporary American and English theatre by professional artists from throughout the country for the education and entertainment of Virginians.

15. 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 to collect, preserve and disseminate information concerning genealogical and historical data; to advance the practice of thorough and ethical research; to foster careful documentation and scholarly writing; and to issue publications relating to the field of genealogy.

16. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to present a summer musical production within the boundaries of the Fourth Planning District Commission established pursuant to § ~~15.1-1403~~ 15.2-4203 for the education and entertainment of Virginians.

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

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

19. From July 1, 1997, 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 to encourage interest in the fine and performing arts by providing an opportunity for the general public to observe works of classical and contemporary artists and to provide instruction and training for individuals in, and facilities for experimentation and development of, the composition and presentation of the fine and the performing arts.

20. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by a nonstock, nonprofit performing arts organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which (i) provides professional theatrical productions at a reasonable cost to audiences in the Commonwealth, (ii) receives financial support from the Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv) is dedicated to engendering an appreciation for theatre in the Commonwealth.

21. From July 1, 1997, through June 30, 1999, 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 organized exclusively to acquire, reconstruct and preserve the adult home and burial place of a signer of the Declaration of Independence and to cooperate with universities within the Commonwealth in training artisans, architects and others in preservation skills.

22. From July 1, 1997, 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 from local property taxes and organized and operated for the purpose of acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil War era residence.

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

24. *From July 1, 1998, through June 30, 1999, 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 organized exclusively to build and maintain through a nonprofit plan a permanent concert audience and to cultivate in individuals an interest in good music performed by qualified artists.*

25. *From July 1, 1998, through June 30, 1999, all tangible personal property, other than tangible personal property purchased for resale in the gift shop, purchased for use or consumption by a*

1290 *nonprofit corporation which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue*
1291 *Code and is organized to preserve and exhibit objects relating to the history of the Fredericksburg area.*

1292 26. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*
1293 *consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal*
1294 *Revenue Code and organized for the purpose of providing opportunities for cultural enrichment,*
1295 *educational ventures and personal growth through musical concerts, an art league and affordable studio*
1296 *and office space for artists and community groups.*

1297 27. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*
1298 *consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the*
1299 *Internal Revenue Code and organized exclusively to establish and promote a facility for the collection,*
1300 *maintenance, exhibition and interpretation of the history of a city by providing a medium for the*
1301 *exchange of ideas and information and for historic research, preservation and educational purposes; by*
1302 *administering property; and by sponsoring cooperative planning, research, fund-raising and public*
1303 *educational programs.*

1304 28. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*
1305 *consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the*
1306 *Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the*
1307 *Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the*
1308 *appreciation of the arts among school children.*

1309 § 58.1-609.10. Miscellaneous exemptions.

1310 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
1311 shall not apply to the following:

1312 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.
1313 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil
1314 by an individual purchaser for other than business, commercial or industrial purposes. The Tax
1315 Commissioner shall establish by regulation a system for use by dealers in classifying individual
1316 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.
1317 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any
1318 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth
1319 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the
1320 domestic use portion.

1321 2. An occasional sale, as defined in § 58.1-602.

1322 3. Tangible personal property for future use by a person for taxable lease or rental as an established
1323 business or part of an established business, or incidental or germane to such business, including a
1324 simultaneous purchase and taxable leaseback.

1325 4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside
1326 of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be
1327 deemed to be delivery of goods for use or consumption outside of the Commonwealth.

1328 5. Sales of tangible personal property to a nonsectarian youth organization exempt from taxation
1329 under § 501 (c) (3) of the Internal Revenue Code and sponsoring a national or international camping
1330 assembly within this Commonwealth for seven continuous days or more with attendance in excess of
1331 20,000, which sale of tangible personal property is for use or consumption at such camping assembly.

1332 6. Tangible personal property purchased with food coupons issued by the United States Department
1333 of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special
1334 Supplemental Food Program for Women, Infants, and Children.

1335 7. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
1336 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1337 Revenue Code and organized exclusively to promote efficiency and fairness in the offer and sale of
1338 securities for the benefit of investors, securities issuers, and the general public, by providing for
1339 electronic communication, filing, processing, dissemination and review of securities registration
1340 materials, and by serving as a database for securities law information filed with regulators having
1341 primary and immediate authority to administer the regulation of the commerce of securities.

1342 8. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use in the
1343 construction of improvements which are to be used solely for affordable rental dwelling units for
1344 persons who are of the age of at least 62 years, if at least part of the funds for site development and the
1345 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal
1346 Revenue Code and if the amount of funds which would otherwise have to be provided by the tax
1347 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall
1348 be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing
1349 Tax Credit Program.

1350 9. From July 1, 1995, through June 30, 1999, tangible personal property donated or sold for
1351 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 nonstock, nonprofit corporation organized under the laws of the State of Delaware which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and was formed for the purposes of (i) promoting the development of the private sector of the nation of Romania and (ii) carrying out all other purposes and policies of, and complying with, the relevant sections of the Support For East European Democracy Act of 1989 (P.L. 101-179, 22 U.S.C. § 5401 et seq.).

12. 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.

13. From July 1, 1997, through June 30, 1999, livestock sold at auction by a chamber of commerce exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the proceeds of such auction are distributed to contestants in a junior livestock show and sale.

14. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by or sold by any civic youth organization *or corporation* which is organized solely for the purpose of promoting community little league-type baseball or softball ~~within the boundaries of the Second (Cumberland Plateau) Planning District established pursuant to §15-1-1403.~~

15. From July 1, 1997, through June 30, 1999, a professional's provision of original, revised, edited, reformatted or copied documents, including but not limited to documents stored on or transmitted by electronic media, to its client or to third parties in the course of the professional's rendition of services to its clientele.

16. From July 1, 1997, through June 30, 1999, lodging and meals for members paid by and tangible personal property purchased for use or consumption by a nonprofit veterans association exempt from taxation under § 501 (c) (19) of the Internal Revenue Code and which is organized to provide scholarships to National Guard members and their families, extra life insurance for National Guard members, and interest-free loans to National Guard members who have lost their full-time jobs, homes or cars.

17. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by or sold by any organization which is organized solely for the purpose of operating a nonprofit swim team for children ages eighteen and under.*

18. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote long-distance running as a competitive sport and healthful exercise through publications, videos, races, training runs, safety workshops, clinics and cooperative fitness events with local communities.*

19. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by or sold by an association formed exclusively to (i) promote the Commonwealth's biotechnology industry; (ii) expand the knowledge and expertise of the Commonwealth's businesses concerning biotechnology through seminars, forums, educational publications and other means; (iii) enhance public awareness of the biotechnology industry in Virginia and the scientific, economic and other benefits it provides; and (iv) represent the interests of the biotechnology industry in the Commonwealth before federal, state and local legislators and regulators, as well as other individuals and organizations.*

20. *From July 1, 1998, 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 many historic, cultural and natural qualities of a unique region that was once a stage for Civil War activity and continues to be a rich resource of rural and traditional town cultures and recreational activities.*

21. *From July 1, 1998, 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 central business district of a city by organizing events and activities which draw people to the area, recruiting new business, and assisting new and existing businesses with historically accurate design plans.*