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**HOUSE BILL NO. 131****AMENDMENT IN THE NATURE OF A SUBSTITUTE**(Proposed by the Joint Conference Committee  
on March 9, 1998)

(Patrons Prior to Substitute—Delegates Howell [HB 61, HB 131], Abbitt [HB 147, HB 150], Albo [HB 192], Barlow [HB 159], Behm [HB 206, HB 207, HB 305], Bryant [HB 407], Cantor [HB 166, HB 167], Callahan [HB 22], Clement [HB 35], Councill [HB 123], Davies [HB 106], Day [HB 245], DeBoer [HB 228], Devolites [HB 280], Diamonstein [HB 257], Dickinson [HB 140], Drake [HB 125], Grayson [HB 23, HB 239, HB 242, HB 243], Griffith [HB 129], Hargrove [HB 196, HB 197], Hull [HB 163], Johnson [HB 119, HB 120], J. Jones [HB 430], Katzen [HB 252, HB 253], Keating [HB 141], May [HB 200], Moran [HB 393], Morgan [HB 54, HB 55], Murphy [HB 25, HB 26], O'Brien [HB 183], Phillips [HB 399], Plum [HB 117, HB 118], Puller [HB 124], Putney [HB 135], Reid [HB 193], Rhodes [HB 329], Rust [HB 217], Scott [HB 152], Sherwood [HB 111, HB 249], Thomas [HB 4, HB 5, HB 39], Van Yahres [HB 282, HB 283], Weatherholtz [HB 362, HB 363], and Woodrum [HB 322, HB 332]; Senators Chichester [SB 63], Colgan [SB 81, SB 83], Edwards [SB 97, SB 98], Forbes [SB 117], Houck [SB 73], Howell [SB 92], Lambert [SB 145], Marsh [SB 93], Norment [SB 114], Potts [SB 42], Quayle [SB 28], Reasor [SB 27], Stosch [SB 163], Ticer [SB 161, SB 162], Walker [SB 78], Whipple [SB 188])

*A BILL to amend and reenact §§ 30-19.1:3, 58.1-609.1, 58.1-609.4, and 58.1-609.6 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, 58.1-609.1, 58.1-609.4, and 58.1-609.6 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.

~~D. The provisions of subsections A, B, and C of this section shall not apply with respect to any bill extending the expiration date or delaying the effective date of any retail sales and use tax exemption.~~

§ 58.1-609.1. Governmental and commodities 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. Fuels which are subject to the tax imposed by Chapter 21 (§ 58.1-2100 et seq.) of this title. Persons who are refunded any such fuel tax shall, however, be subject to the tax imposed by this chapter, unless such taxes would be specifically exempted pursuant to any provision of this section.

2. Motor vehicles, trailers, semitrailers, mobile homes and travel trailers.

3. Gas, electricity, or water when delivered to consumers through mains, lines, or pipes.

4. Tangible personal property for use or consumption by the Commonwealth, any political subdivision of the Commonwealth, or the United States. This exclusion shall not apply to sales and leases to privately owned financial and other privately owned corporations chartered by the United States.

5. Aircraft subject to tax under Chapter 15 (§ 58.1-1500 et seq.) of this title.

6. Motor fuels, diesel fuel, and clean special fuels for use in a boat or ship, upon which a fuel tax is refunded pursuant to § 58.1-2113 or § 58.1-2122.

7. Sales by a government agency of the official flags of the United States, the Commonwealth of Virginia, or of any county, city or town.

8. Materials furnished by the State Board of Elections pursuant to §§ 24.2-404 through 24.2-407.

9. Watercraft as defined in § 58.1-1401.

10. Tangible personal property used in and about a marine terminal under the supervision of the Virginia Port Authority for handling cargo, merchandise, freight and equipment. This exemption shall apply to agents, lessees, sublessees or users of tangible personal property owned by or leased to the

60 Virginia Port Authority and to property acquired or used by the Authority or by a nonstock, nonprofit  
61 corporation that operates a marine terminal or terminals on behalf of the Authority.

62 11. Sales by prisoners confined in state correctional facilities of artistic products personally made by  
63 the prisoners as authorized by § 53.1-46.

64 12. Tangible personal property for use or consumption by the Virginia Department for the Visually  
65 Handicapped or any nominee, as defined in § 63.1-142, of such Department.

66 13. From July 1, 1995, through June 30, 2000, tangible personal property for use or consumption by  
67 any community diversion program or successor program as established in accordance with the provisions  
68 of Article 2 (§ 53.1-180 et seq.) of Chapter 5 of Title 53.1.

69 14. *Tangible personal property sold to residents and patients of the Virginia Veterans Care Center at*  
70 *a canteen operated by the Virginia Veterans Care Center Board of Trustees established pursuant to*  
71 *§ 2.1-744.1.*

72 § 58.1-609.4. Educational exemptions.

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

75 1. School lunches sold and served to pupils and employees of schools and subsidized by government;  
76 school textbooks sold by a local board or authorized agency thereof; and school textbooks sold for use  
77 by students attending a nonprofit college or other institution of learning, when sold (i) by such  
78 institution of learning or (ii) by any other dealer, when such textbooks have been certified by a  
79 department or instructor of such institution of learning as required textbooks for students attending  
80 courses at such institution.

81 2. (i) Tangible personal property for use or consumption by a college or other institution of learning,  
82 including food purchased for free distribution at the facilities of the college or other institution of  
83 learning, and (ii) tangible personal property for use or consumption by, sold by, or donated to a  
84 noncommercial educational telecommunications entity, said exemption to apply to each transaction in the  
85 chain of commerce from manufacture to final disposition, provided that such college, institution of  
86 learning, or telecommunications entity is nonprofit.

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

92 4. Tangible personal property and services purchased by an educational institution doing business in  
93 the Commonwealth which (i) admits regularly enrolled high school and college students and (ii)  
94 provides a face-to-face educational experience in American government, a program which leads towards  
95 the successful completion of United States history, civics, and problems in democracy courses in high  
96 school, or which is acceptable for full credit towards an undergraduate or graduate level college degree,  
97 provided such institution is nonprofit.

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

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

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

108 8. Tangible personal property purchased for use, consumption, or sale at retail by a nonprofit  
109 elementary or secondary school, or Parent Teacher Association or other group associated with a  
110 nonprofit elementary or secondary school for use in fund-raising activities, the net proceeds (gross  
111 receipts less direct expenses) of which are contributed directly to the school or used to purchase certified  
112 school equipment, and certified school equipment purchased by such groups for contribution directly to  
113 the school. For the purposes of this subdivision, "certified school equipment" means equipment for  
114 which the Parent Teacher Association or other group has received certification from the school that it  
115 will accept a donation of equipment. The certification provided by the school shall be in accordance  
116 with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this  
117 subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising  
118 programs from which a nonprofit elementary or secondary school receives a commission or the net  
119 proceeds after the payment of vendors and other direct expenses.

120 9. a. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or  
121 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers and which has a regularly prescribed curriculum.

b. From July 1, 1990, through June 30, 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 primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers or teachers who are college graduates holding a degree from an accredited four-year institution of higher education and certified by an organization recognized by the U.S. Department of Education or by some other nationally recognized organization, and which has a regularly prescribed curriculum.

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

11. From July 1, 1989, through June 30, 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 primarily for the purpose of operating a public library.

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

13. From July 1, 1990, through June 30, 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 primarily for the purpose of operating an arts center which offers and sponsors a year-round schedule of art education classes for adults and children, a continuous series of exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or a nominal charge.

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

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

16. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of raising funds for grant aid to any state, county or municipal library open to the public within the boundaries of the Eighth Planning District established pursuant to § ~~45-1-1403~~ 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 § ~~45-1-1403~~ 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 § ~~45-1-1403~~ 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 § 45.1-1403 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 corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to operate a school which provides an ecumenical Christian education for students in grades seven through twelve and to develop Christian study programs and to train teachers for excellence in education.

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

30. 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 for the purposes of (i) developing a pool of data processing professionals who will share their knowledge and business expertise with members of the organization and other members of the community who are evaluating information technology for ongoing endeavors, (ii) sponsoring high school computer competitions, community computer training camps, and free data processing workshops and classes, and (iii) providing college scholarships to computer competition team members.

#### § 58.1-609.6. Media-related exemptions.

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

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

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

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

advertising supplements and any other printed matter ultimately distributed with or as part of such publications; however, newsstand sales of the same are taxable. As used in this subdivision, the term "newsstand sales" shall not include sales of back copies of publications by the publisher or his agent.

4. Catalogs, letters, brochures, reports, and similar printed materials, except administrative supplies, the envelopes, containers and labels used for packaging and mailing same, and paper furnished to a printer for fabrication into such printed materials, when stored for twelve months or less in the Commonwealth and distributed for use without the Commonwealth. As used in this subdivision, "administrative supplies" includes, but is not limited to, letterhead, envelopes, and other stationery; and invoices, billing forms, payroll forms, price lists, time cards, computer cards, and similar supplies. Notwithstanding the provisions of subdivision 5 of this section or the definition of "advertising" contained in § 58.1-602, (i) any advertising business located outside the Commonwealth which purchases printing from a printer within the Commonwealth shall not be deemed the user or consumer of the printed materials when such purchases would have been exempt under this subdivision, and (ii) from July 1, 1995, through June 30, 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.

7. From July 1, 1998, through June 30, 1999, textbooks and other educational materials 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

306 injury, and (iv) is appropriate for use in the home.

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

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

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

314 6. Special equipment installed on a motor vehicle when purchased by a handicapped person to enable  
315 such person to operate the motor vehicle.

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

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

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

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

331 11. Tangible personal property for use or consumption by a nonprofit, nonstock corporation which is  
332 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under  
333 the laws of the Commonwealth exclusively for the purpose of conducting a clinic furnishing free health  
334 care services by licensed physicians and dentists.

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

340 13. From July 1, 1989, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
341 consumption by a nonprofit high blood pressure center which is used exclusively to provide medical  
342 assistance to indigent persons diagnosed with hypertension.

343 14. From July 1, 1989, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
344 consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
345 and established for purposes of procuring, preserving, processing, allocating or distributing bones,  
346 organs, blood, skin and other human tissue to licensed physicians for clinical use.

347 15. a. Beginning July 1, 1998, (i) any nonprescription drugs and proprietary medicines purchased for  
348 the cure, mitigation, treatment, or prevention of disease in human beings and (ii) any samples of  
349 nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer,  
350 including packaging materials and constituent elements and ingredients.

351 b. The terms "nonprescription drugs" and "proprietary medicines" shall be defined pursuant to  
352 regulations promulgated by the Department of Taxation. The exemption authorized in this subdivision  
353 shall not apply to cosmetics.

354 16. From July 1, 1994, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
355 consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c)  
356 (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health  
357 care to indigent children and young adults in developing countries and the United States.

358 17. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
359 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
360 Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to  
361 the promotion of health within the boundaries of the Eighth Planning District established pursuant to  
362 § ~~45.1-1403~~15.2-4203, including (i) operating a medical clinic which shall provide services without  
363 charge or shall charge less than prevailing rates to those who are unable to obtain health care through  
364 conventional means and (ii) educating and providing information to the general public regarding the  
365 treatment and prevention of those conditions which commonly affect the poor.

366 18. From July 1, 1995, through June 30, ~~1998~~1999, equipment and supplies purchased for use or  
367 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of

the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth.

19. From July 1, 1995, through June 30, 1998/1999, 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 § 15.1-140315.2-4203.

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 § 15.1-140315.2-4203.

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.

30. 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 underserved, including free mammography programs.

31. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt

429 *from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purposes of*  
430 *developing a coordinated citizens' voluntary movement to work toward improved care and treatment of*  
431 *persons affected with kidney disease, and improving methods and services in research, prevention,*  
432 *detection, diagnosis and treatment of kidney disease and disorders.*

433 § 58.1-609.8. Nonprofit civic and community service exemptions.

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

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

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

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

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

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

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

470 6. Tangible personal property purchased by an organization which is exempt from taxation under  
471 § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the  
472 Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal  
473 property is distributed at no cost to financially needy persons.

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

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

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

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

490 11. (i) a. From July 1, 1989, through June 30, ~~1998/1999~~, tangible personal property purchased for



use or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Commonwealth.

(ii)b. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the *Fifth Planning District or Eleventh Planning District*, established pursuant to § ~~15-1-1403~~15.2-4203.

12. From July 1, 1989, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a shelter for homeless individuals operated by an organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible personal property purchased for use or consumption by a § 501 (c) (3) organization that is organized exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the Commonwealth.

13. From July 1, 1989, through June 30, ~~1998~~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.

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

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

563 24. From July 1, 1991, through June 30, 1998/1999, tangible personal property purchased for use or  
564 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
565 Revenue Code and organized exclusively for the purpose of promoting and supporting conservation and  
566 environmental issues throughout the Commonwealth by encouraging the protection and restoration of  
567 waters, wildlife and land; safeguarding the public health by eliminating pollution; nurturing and  
568 improving wildlife stocks; promoting the highest standards of sportsmanship and strengthening  
569 farmer-sportsmen understanding; and performing other environmental services.

570 25. From July 1, 1991, through June 30, 1998/1999, tangible personal property purchased for use or  
571 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of  
572 the Internal Revenue Code and which is organized exclusively to provide immediate and affordable  
573 counseling, and regularly scheduled workshops to address the psychological, educational, and  
574 professional concerns of women and their families.

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

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

589 28. From July 1, 1991, through June 30, 1998/1999, tangible personal property purchased for use or  
590 consumption in the performance of emergency services by Radio Emergency Associated  
591 Communications Teams which are nonprofit organizations that operate and maintain public service  
592 communications and provide emergency services to motorists and their local communities.

593 29. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or  
594 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
595 Revenue Code, organized for the purpose of providing child-care scholarships for needy families with  
596 proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the  
597 Tenth Planning District established pursuant to § 15.1-1403.15.2-4203.

598 30. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or  
599 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
600 Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries  
601 of the Twenty-third Planning District established pursuant to § 15.1-1403.15.2-4203 between age sixteen  
602 and sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following  
603 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention  
604 level; and (iii) "in-house" treatment and care at the residential level.

605 31. From July 1, 1995, through June 30, 1998/1999, tangible personal property sold by an  
606 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for  
607 the purpose of providing food packages at a reduced price through host organizations (i.e., churches,  
608 community centers, senior centers, medical centers, Headstart programs) to individuals who agree to  
609 perform community service.

610 32. From July 1, 1995, through June 30, 1998/1999, tangible personal property purchased for use or  
611 consumption by organizations exempt from taxation under § 501 (c) (4) of the Internal Revenue Code (i)  
612 which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen  
613 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.

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

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

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

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

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

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

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

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

721 50. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property and services  
722 purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under  
723 § 501 (c) (3) of the Internal Revenue Code and organized to provide funds for the benefit of various  
724 charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The  
725 Leukemia Society, the Don Shula Foundation, Inc., and Children's National Medical Center's National  
726 SAFE KIDS Campaign.

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

732 52. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
733 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
734 Revenue Code and located in a city having a population of no less than 66,000 and no greater than  
735 67,000 which is organized exclusively to provide no more than one meal per day to the needy or  
736 underprivileged, provided such meals are distributed without cost.

53. 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 exclusively to advocate, plan, and develop programs and services within the boundaries of the Third Planning District established pursuant to § ~~15.1-140315.2-4203~~ that help persons with disabilities reach their maximum level of personal independence by educating the public, promoting the needs and rights of persons with disabilities, and helping such persons attain their potential for independent living.

54. From July 1, 1995, through June 30, ~~1998/1999~~, food and other tangible personal property purchased in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a summer recreational camp and related facilities for use by mentally handicapped citizens of the Commonwealth within the boundaries of the Eleventh Planning District established pursuant to § ~~15.1-140315.2-4203~~.

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. 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 *Fifth, Twelfth, Fifteenth, Sixteenth, and 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.

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 community-oriented charitable activities within the boundaries of the Eighth Planning District established pursuant to § ~~15.1-140315.2-4203~~.

61. 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 for individuals and families within the boundaries of the Twenty-first Planning District established pursuant to § ~~15.1-140315.2-4203~~, including group counseling, family life education programs and workshops, consumer credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

798 62. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
799 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the  
800 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate  
801 permanent housing and to provide supportive residential mental health services for homeless persons and  
802 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National  
803 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to  
804 § ~~15.1-1403~~15.2-4203.

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

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

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

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

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

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

836 69. 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 exclusively for the purpose of providing free educational services to the public  
839 regarding the preservation and protection of the Shenandoah River.

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

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

850 72. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
851 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
852 which is organized exclusively for the purpose of providing residential and housing facilities to those  
853 individuals who need assistance and support in adjusting to their environment, including individuals with  
854 mental retardation, mental illness and emotional disturbance and which is located in any county utilizing  
855 the county manager form of government.

856 73. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
857 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
858 which is organized exclusively for the purpose of providing financial help for housing, medical and  
859 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.

84. 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 which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, was organized prior to 1969 for the purpose of providing child day care services to low-income working families, and provides meals, dental care, and early intervention services for at-risk children.

85. 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 a network of congregations, agencies and community organizations with programs that provide support assistance, education and referral to people with physical, mental and social needs by trained



921 and supportive volunteers.

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

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

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

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

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

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

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

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

967 94. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
968 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
969 § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all  
970 backgrounds to grow and work together in a climate of freedom and harmony; to find their own  
971 identity, develop their potential, and achieve a sense of responsibility to family, community, country,  
972 and world; and to live and develop creatively in a democratic society in a continuously changing world,  
973 through year-round daily programming for school age girls.

974 95. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
975 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
976 § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the  
977 purpose of providing people with disabilities the assistance and support necessary to enable them to live  
978 valued lives in the community by providing twenty-four hour living assistance directly to Virginia  
979 citizens through residential arrangements, training and supervision.

980 96. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
981 consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income  
982 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.

100. 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.

101. 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.

102. 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.

103. 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.

104. 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.

105. 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 exclusively for the purpose of improving the community by researching, initiating, and funding projects for children.

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

107. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from federal income taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide labor and materials to build housing for low-income families within the boundaries of the Eleventh Planning District established pursuant to

1044 § 15.2-4203 and to provide interest-free mortgages to such low-income families.

1045 108. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1046 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501  
1047 (c) (3) of the Internal Revenue Code and is organized to hold meetings for its members for the purposes  
1048 of prayer, fellowship and training in Christian character and to provide opportunities for personal and  
1049 group ministry.

1050 109. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1051 consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1052 which is organized exclusively to provide donations to religious, charitable, scientific and educational  
1053 entities, and which operates a program of awarding scholarships to the children and spouses of  
1054 employees of a corporation which has its headquarters at the same address as the foundation, under  
1055 procedures that have been held by the Internal Revenue Service to comply with the requirements of  
1056 § 4945 (g) (1) of the Internal Revenue Code.

1057 110. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1058 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1059 which is organized exclusively to provide support for the Virginia Rehabilitation Center for the Blind  
1060 and those citizens of the Commonwealth receiving services from the Center.

1061 111. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1062 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1063 which is organized exclusively to provide services to families affected by domestic violence, including  
1064 educational support for female victims of domestic violence and educational prevention for children who  
1065 have experienced domestic violence.

1066 112. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1067 consumption by an organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1068 Revenue Code and is organized for the purpose of improving the lives of persons with mental  
1069 retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite  
1070 care.

1071 113. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1072 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1073 which is organized exclusively to provide assistance to residents of the Commonwealth who served or  
1074 had a family member serve in Operation Desert Shield-Desert Storm.

1075 114. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1076 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1077 which is organized exclusively to provide (i) legal and accounting representation free of charge to  
1078 Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and  
1079 teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter,  
1080 about low-income taxation.

1081 115. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1082 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1083 which is organized exclusively for the purpose of providing educational opportunities to the citizens of  
1084 the Commonwealth through publications, seminars, conferences, presentations, displays and activities  
1085 related to the James River Watershed.

1086 116. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1087 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1088 which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's  
1089 roadways by working with traffic safety advocates in the development of strategies and programs to  
1090 accomplish its goal.

1091 117. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1092 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1093 which is organized exclusively to foster and encourage the development of 4-H youth and adults in  
1094 cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such  
1095 other local, county, state and federal agencies, civic groups, business concerns, and individuals that  
1096 participate in the development of 4-H youth and adults through community programs and services.

1097 118. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1098 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1099 which is organized exclusively to promote, develop, and maintain a comprehensive program for the  
1100 education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

1101 119. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1102 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1103 which is formed exclusively to provide emergency care for abused children, runaway children and  
1104 homeless children.

1105 120. 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.

121. 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.

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 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.

123. 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.

124. 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.

125. 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.

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 promote the central business district of a city by organizing events and activities which draw people to the area, recruiting new businesses, and assisting new and existing businesses in preparing historically accurate design plans.

127. 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 organized primarily for the purpose of raising funds for the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a high school located within the boundaries of the Second Planning District established pursuant to § 15.2-4203.

128. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and operated exclusively by volunteers to provide recreational activities for the youth of any county located within the boundaries of the Seventeenth Planning District established pursuant to § 15.2-4203.

129. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit foundation 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 to Virginia's citizens a location for Christian and community events, sponsored primarily by other nonprofit organizations, through its operation of an approximately 78,000-square-foot facility.

130. 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 facilitating the provision of affordable housing opportunities for families whose incomes are at or below 100 percent of the area median income, as adjusted for family size, by developing and managing single-family and multi-family housing for low-income and moderate-income families, and by providing funding resources to other tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203.

131. 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 organized for the purpose of operating a twenty-four-hour, seven-day-per-week telephone hotline providing confidential listening, crisis intervention and referral services since 1969.

132. 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 federal income taxation

pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of educating and training young people throughout the world about the environment and the protection thereof, including, without limitation, developing and disseminating curricular materials on the environment for use in schools and in extra-curricular activities; stimulating direct and indirect actions by youth to improve the environment; and encouraging civic education in environmental issues.

133. 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 organized for the purpose of providing treatment to individuals suffering from the effects of substance abuse and their families, regardless of economic status, and which has provided such services for thirty or more years.

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

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

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

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

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

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

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

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

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

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

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

11. a. From July 1, 1990, through June 30, 1999, tangible personal property purchased for use or

consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

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

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

13. From July 1, 1995, 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 organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

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

1290 Internal Revenue Code and from local property taxes and organized and operated for the purpose of  
1291 acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil  
1292 War era residence.

1293 23. From July 1, 1997, through June 30, 1999, the sale or charges for any room or rooms, lodgings,  
1294 accommodations, or meals furnished, and tangible personal property purchased for use or  
1295 consumption by a Jewish women's nonprofit charitable corporation exempt from taxation pursuant to  
1296 § 501 (c) (3) of the Internal Revenue Code and organized to provide (i) opportunities for health  
1297 education programs, primarily regarding women's health care, (ii) youth activities, (iii) education on  
1298 issues of importance to the community, and (iv) opportunities for doctors from Israel to participate in an  
1299 exchange program with physicians associated with medical colleges in Virginia.

1300 24. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1301 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1302 Revenue Code and organized exclusively to build and maintain through a nonprofit plan a permanent  
1303 concert audience and to cultivate in individuals an interest in good music performed by qualified artists.

1304 25. From July 1, 1998, through June 30, 1999, all tangible personal property, other than tangible  
1305 personal property purchased for resale in the gift shop, purchased for use or consumption by a  
1306 nonprofit corporation which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue  
1307 Code and is organized to preserve and exhibit objects relating to the history of the Fredericksburg area.

1308 26. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1309 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1310 Revenue Code and organized for the purpose of providing opportunities for cultural enrichment,  
1311 educational ventures and personal growth through musical concerts, an art league and affordable studio  
1312 and office space for artists and community groups.

1313 27. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1314 consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the  
1315 Internal Revenue Code and organized exclusively to establish and promote a facility for the collection,  
1316 maintenance, exhibition and interpretation of the history of a city by providing a medium for the  
1317 exchange of ideas and information and for historic research, preservation and educational purposes; by  
1318 administering property; and by sponsoring cooperative planning, research, fund-raising and public  
1319 educational programs.

1320 28. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1321 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the  
1322 Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the  
1323 Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the  
1324 appreciation of the arts among school children.

1325 29. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1326 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1327 Revenue Code and organized for the purpose of operating, managing, and promoting a museum  
1328 dedicated to recording, preserving, and providing information relating to the history of a city located in  
1329 the Hampton Roads area.

1330 30. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1331 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1332 Revenue Code and organized for the purpose of promoting public interest and participation in the study,  
1333 research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical,  
1334 and scientific heritage by providing resources and support for Virginia's museums and historic sites by,  
1335 among other things, conducting education and training for museum staff and volunteers.

1336 § 58.1-609.10. Miscellaneous exemptions.

1337 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606  
1338 shall not apply to the following:

1339 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.  
1340 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil  
1341 by an individual purchaser for other than business, commercial or industrial purposes. The Tax  
1342 Commissioner shall establish by regulation a system for use by dealers in classifying individual  
1343 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.  
1344 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any  
1345 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth  
1346 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the  
1347 domestic use portion.

1348 2. An occasional sale, as defined in § 58.1-602.

1349 3. Tangible personal property for future use by a person for taxable lease or rental as an established  
1350 business or part of an established business, or incidental or germane to such business, including a  
1351 simultaneous purchase and taxable leaseback.

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

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

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

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

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

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

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

11. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by a 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 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*

1413 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1414 Revenue Code and organized exclusively to promote long-distance running as a competitive sport and  
1415 healthful exercise through publications, videos, races, training runs, safety workshops, clinics and  
1416 cooperative fitness events with local communities.

1417 19. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1418 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt  
1419 from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized  
1420 and operated exclusively to sponsor and promote baseball programs for boys ages thirteen through  
1421 eighteen and to sponsor baseball tournaments from local through state levels.

1422 20. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1423 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
1424 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to advance the moral character  
1425 of and promote sportsmanship, team spirit, fair play, honesty and patriotism among youth by providing  
1426 and supervising a community soccer program.

1427 21. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1428 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
1429 Revenue Code and organized exclusively to promote the many historic, cultural and natural qualities of  
1430 a unique region that was once a stage for Civil War activity and continues to be a rich resource of  
1431 rural and traditional town cultures and recreational activities.

1432 22. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1433 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1434 Revenue Code which is organized for the purpose of fostering economic development by working with  
1435 owners or managers of small businesses to create jobs, make capital investments, and increase sales,  
1436 and which receives funding from the Department of Business Assistance, the U.S. Small Business  
1437 Administration, and political subdivisions of the Commonwealth.