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## HOUSE BILL NO. 131

## AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance  
on March 3, 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], Council [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])

*A BILL to amend and reenact §§ 30-19.1:3, 58.1-609.4, and 58.1-609.7 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, 58.1-609.4, and 58.1-609.7 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.*

§ 58.1-609.4. Educational exemptions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

115 15. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or  
116 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
117 Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by  
118 increasing community awareness of the illiteracy problem.

119 16. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or  
120 consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of  
121 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 § ~~15.1-1403~~ 15.2-4203.

17. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide educational and recreational services for at-risk youth and which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203.

18. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide specialized information and referral services, education programs and advocacy on behalf of deaf and hard-of-hearing persons within the boundaries of the Eighth Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203.

19. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit research, educational, and communications organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote highway safety.

20. From July 1, 1996, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized as a consortium of not less than forty private, historically black colleges and universities for the purposes of raising funds, providing program services, and offering technical services to support its member colleges and universities and their students.

21. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated (i) to conduct and publish educational research for public school improvement, reform, and teacher education and (ii) to disseminate such research in the community to encourage residents to take an interest in the teaching and learning activities of local schools.

22. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which designs, equips and operates educational telecommunications networks and classrooms serving schools and colleges within the Commonwealth and whose activities include purchasing audio-visual equipment, contracting for transmission services and training teachers.

23. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the exclusive purpose of supporting reading education programs for all Virginia citizens, accomplished through local councils, special interest councils, teacher-training programs and annual conventions where ideas, techniques and methods are shared by educator members who will use the acquired knowledge in direct reading education.

24. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit scientific, educational, and charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of emphasizing scientific investigation and holding an annual science fair for students within the boundaries of the Tenth Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203.

25. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide residential treatment and educational services to abused children and their families and to operate a Head Start program.

26. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to educate the public about animal agriculture and its importance to the quality of life of citizens, and to support research and education to continuously improve animal agriculture production practices.

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

28. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit 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

183 *consumption by a nonprofit corporation located in the Tidewater region, exempt from taxation under*  
184 *§ 501 (c) (3) of the Internal Revenue Code and organized exclusively to nurture pre-school children of*  
185 *parents pursuing self-sufficiency, by providing an affordable, quality-education program.*

186 § 58.1-609.7. Medical-related exemptions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to the promotion of health within the boundaries of the Eighth Planning District established pursuant to § ~~15.1-1403~~15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall charge less than prevailing rates to those who are unable to obtain health care through conventional means and (ii) educating and providing information to the general public regarding the treatment and prevention of those conditions which commonly affect the poor.

18. From July 1, 1995, through June 30, ~~1998~~1999, equipment and supplies purchased for use or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth.

19. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide medical and psychological evaluations and direct therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

20. Through June 30, ~~1998~~1999, medical products and supplies, which are otherwise taxable, such as bandages, gauze dressings, incontinence products and wound-care products, when purchased by a Medicaid recipient through a Department of Medical Assistance Services provider agreement.

21. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide a comprehensive network of medical and psycho-social treatment to adults, on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the boundaries of the Fifteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

22. From July 1, 1996, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to benefit a medical college affiliated with a state university by providing support services to and conducting the professional practices of faculty members associated with such medical college.

23. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established at the initiative of the General Assembly and its Joint Commission on Health Care to increase access to primary and preventive health care for Virginia's uninsured and medically underserved citizens.

24. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to coordinate and facilitate the delivery of health care services to the children, aged birth to six years, of families whose incomes fall below the federal poverty level.

25. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to initiate, promote, assist, develop, maintain, and conduct, directly or indirectly, studies, investigations and research relating to the treatment and prevention of birth defects.

26. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or

consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to promote quality health care and health care education in the Roanoke Valley by promoting health care research, providing health care education, and establishing scholarships for needy and deserving students who are pursuing health care careers.

27. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide dental services within the boundaries of the Eighth Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.

28. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide patient, family and community education programs about cancer as well as free community cancer screenings and to acquire, own and operate an out-patient medical facility for the provision of radiation therapy services to cancer patients.

29. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide support and assistance to primary and secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate community education of the disease; and to support research into its prevention.

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.

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

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

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

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

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

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

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

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

6. Tangible personal property purchased by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the

Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal property is distributed at no cost to financially needy persons.

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

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

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

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

11. (i) *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 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

429 welfare activities.

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

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

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

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

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

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

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

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

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

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

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

489 29. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or  
490 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal



Revenue Code, organized for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

30. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203 between age sixteen and sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention level; and (iii) "in-house" treatment and care at the residential level.

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

32. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by organizations exempt from taxation under § 501 (c) (4) of the Internal Revenue Code (i) which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under § 501 (c) (4) of the Internal Revenue Code and (ii) whose purposes are to improve their communities through public works, fund raisers, and donations to other community groups.

33. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit family service organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized (i) to preserve, strengthen and promote healthy family life, to prevent individual and family breakdown, and to address other human service needs; (ii) to help solve the problems created by homelessness, substance abuse, dysfunctional families and cultural diversity through family and multicultural counseling, neighborhood development, college intern training, special foster care and housing services; (iii) to assist families in crisis, homeless youth and the elderly by providing a variety of social services such as services on behalf of children in their own homes, group programs for predelinquent and delinquent youths, individual and family counseling, family life education, and financial assistance and legal aid; or (iv) to provide services to families including professional counseling, home care aid, treatment for domestic violence, and casework services for older adults.

34. From July 1, 1995, through June 30, ~~1998/1999~~, lodging and meals for athletes, volunteers, and staff paid by, and tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide year-round sports training and athletic competition in a variety of Olympic-type sports for persons in Virginia with mental retardation, age five and older, at no cost to the athlete.

35. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated exclusively to foster, sponsor and promote sportsmanship, recreation, and health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

36. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203 who have disabling conditions with access to, support and assistance in the use of, and information concerning state-of-the-art technology in order to maximize their potential independence in their community; to maintain a computer technology information and lending library; to offer information and assistance on the use of technology in transition planning and independent living; and to conduct workshops and presentations on the uses of computer-related technology.

37. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected children through volunteer court-appointed special advocates.

38. From July 1, 1995, through June 30, ~~1998/1999~~, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide emergency food and supplies for a limited period of time to needy recipients within the boundaries of the Nineteenth Planning District established pursuant to

552 § ~~15.1-1403~~15.2-4203.

553 39. From July 1, 1996, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
554 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
555 Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit  
556 of nonprofit member agencies.

557 40. From July 1, 1995, through June 30, ~~1998~~1999, food, food products, and services sold to  
558 residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit  
559 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving  
560 federal grant assistance under the Department of Housing and Urban Development Section 8 programs  
561 *and from July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*  
562 *consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal*  
563 *Revenue Code and receiving federal grant assistance under the Department of Housing and Urban*  
564 *Development Section 8 programs.*

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

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

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

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

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

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

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

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

609 49. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
610 consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the  
611 Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing  
612 students for agricultural careers in marketing, processing, communications, education, horticulture,  
613 production, natural resources, forestry and agribusiness, including plant and animal sciences; (ii)

applying such knowledge and skills in a supervised setting either at home or a part-time workplace; and (iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.

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

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

52. From July 1, 1995, through June 30, 1998/1999, 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 located in a city having a population of no less than 66,000 and no greater than 67,000 which is organized exclusively to provide no more than one meal per day to the needy or underprivileged, provided such meals are distributed without cost.

53. From July 1, 1995, through June 30, 1998/1999, 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 *Twelfth*, *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

675 purpose of providing low-income and moderate-income working families within the boundaries of the  
676 Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203 with quality care for  
677 children through the sponsorship of (i) training, technical assistance, mentoring, and support services to  
678 the early childhood community; (ii) state-licensed, nationally accredited model early childhood centers;  
679 (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals served to children  
680 by area home-based providers; and (iv) child-care referral programs.

681 60. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
682 consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of  
683 the Internal Revenue Code and organized for the exclusive purpose of supporting community action  
684 activities, including housing and fuel assistance, job counseling, youth service opportunities, and other  
685 community-oriented charitable activities within the boundaries of the Eighth Planning District established  
686 pursuant to § ~~15.1-1403~~15.2-4203.

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

694 62. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
695 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the  
696 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate  
697 permanent housing and to provide supportive residential mental health services for homeless persons and  
698 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National  
699 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to  
700 § ~~15.1-1403~~15.2-4203.

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

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

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

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

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

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

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

736 70. From July 1, 1997, through June 30, ~~1998~~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 repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning District established pursuant to § ~~15.1-1403~~ 15.2-4203.

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

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

73. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing financial help for housing, medical and dental, transportation and utility expenses, to individuals and families who find themselves in a sudden financial crisis and which is located in any county utilizing the county manager form of government.

74. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to develop devotional and study materials of a religious nature, to help establish Bible study classes and to train leaders for and coordinate the operation of such classes.

75. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (4) of the Internal Revenue Code which is organized to maintain 4.9 miles of public roads for safe access by the public to a state river, a national forest and two public lots located in a vacation subdivision.

76. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized for the exclusive purpose of operating a long-term residential drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs, academic education and religious development, for young men ages thirteen through seventeen.

77. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with similar charitable and educational purposes; (vii) expending or distributing funds for charitable, educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

78. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to raise funds in order to improve the recreation and living facilities of a training center whose residents have special needs.

79. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a forty-mile swamp wilderness.

80. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to give moral support to families and friends of individuals with autism, to provide financial support to children with autism in order for them to attend special summer programs and to maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar disorders.

81. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support to persons with mental retardation by providing recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth

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

799 82. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
800 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
801 which is organized exclusively for the purpose of dispensing clothing to needy individuals, emergency  
802 victims, shelter residents and low-income school children.

803 83. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
804 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
805 which is organized exclusively to provide an amateur hockey program for young people, to promote the  
806 development of hockey as a participation and spectator sport, and to assist the member players in  
807 character development by encouraging the ideals of sportsmanship, fair play, and team work.

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

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

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

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

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

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

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

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

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

857 93. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or  
858 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is  
859 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated

exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care services to low-income families, and is located in any county operating under the urban county executive form of government.

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

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

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

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

98. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to support and strengthen the family unit by working to improve living conditions, provide meaningful activities for children and greater educational opportunities in a positive, constructive and structured environment through daycare, educational programs, home nursing care, grant programs, job counseling and job skills improvement programming.*

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

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*



921 *camping program located within the boundaries of the Third Planning District established pursuant to*  
922 *§ 15.2-4203.*

923 *104. From July 1, 1998, to June 30, 1999, tangible personal property purchased for use or*  
924 *consumption by a nonprofit organization which is exempt from federal income taxation pursuant to*  
925 *§ 501 (c) (3) of the Internal Revenue Code and is organized solely for the purpose of providing*  
926 *addiction education through promoting treatment/prevention services and by disseminating information*  
927 *on existing treatment and self-help programs for addictive diseases.*

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

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

936 *107. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*  
937 *consumption by a nonprofit corporation exempt from federal income taxation under § 501 (c) (3) of the*  
938 *Internal Revenue Code which is organized exclusively to provide labor and materials to build housing*  
939 *for low-income families within the boundaries of the Eleventh Planning District established pursuant to*  
940 *§ 15.2-4203 and to provide interest-free mortgages to such low-income families.*

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

946 *109. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*  
947 *consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code*  
948 *which is organized exclusively to provide donations to religious, charitable, scientific and educational*  
949 *entities, and which operates a program of awarding scholarships to the children and spouses of*  
950 *employees of a corporation which has its headquarters at the same address as the foundation, under*  
951 *procedures that have been held by the Internal Revenue Service to comply with the requirements of*  
952 *§ 4945 (g) (1) of the Internal Revenue Code.*

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

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

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

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

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

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

982 *116. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or*



consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.

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

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

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

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.

§ 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

1044 purpose of operating, managing, promoting and improving a public park and museum for recreational  
1045 and educational purposes.

1046 4. Tangible personal property purchased for charitable or educational purposes by an organization  
1047 exempt under § 501 (c) (3) of the Internal Revenue Code and organized exclusively (i) to care for the  
1048 spiritual needs of American Indians, (ii) to communicate to the non-Indian the values, customs,  
1049 philosophy and special needs of the American Indian, (iii) to meet the urgent needs of American Indians  
1050 through nationwide charitable distribution programs, and (iv) to encourage awareness of American  
1051 Indian arts, crafts and customs provided such property is distributed by the organization through its  
1052 nationwide charitable distribution program.

1053 5. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or  
1054 consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal  
1055 Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief  
1056 Justice of the Supreme Court of the United States.

1057 6. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or  
1058 consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue  
1059 Code and operating for the purpose of commemorating and preserving in a central repository the culture  
1060 and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and  
1061 other related historical data.

1062 7. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or  
1063 consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3)  
1064 of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to  
1065 promote the study, performance and public awareness of music by presenting performances of live music  
1066 to youths and family groups, (iii) receives funding annually from at least three local governments in  
1067 Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend  
1068 the musical performances.

1069 8. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or  
1070 consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the  
1071 Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis  
1072 through museum exhibits, classes and performances.

1073 9. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or  
1074 consumption by a national and international, nonprofit, scientific, and educational organization, exempt  
1075 from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to  
1076 preserving ecologically significant areas in order to safeguard rare or endangered species or critical  
1077 natural habitats.

1078 10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit  
1079 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized  
1080 exclusively to provide a public park and botanical garden for the entertainment and recreation of the  
1081 citizens of the Commonwealth and to promote the advancement of botanical science through research  
1082 and education of science students.

1083 11. a. From July 1, 1990, through June 30, 1999, tangible personal property purchased for use or  
1084 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the  
1085 Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

1086 b. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
1087 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the  
1088 Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

1089 12. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
1090 consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the  
1091 Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the  
1092 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and  
1093 furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they  
1094 apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among  
1095 Americans of the Jewish faith and among all citizens of the community at large.

1096 13. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
1097 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
1098 and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

1099 14. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
1100 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
1101 Revenue Code and organized exclusively to produce contemporary American and English theatre by  
1102 professional artists from throughout the country for the education and entertainment of Virginians.

1103 15. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
1104 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
1105 Revenue Code and organized to collect, preserve and disseminate information concerning genealogical

and historical data; to advance the practice of thorough and ethical research; to foster careful documentation and scholarly writing; and to issue publications relating to the field of genealogy.

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

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

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

19. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to encourage interest in the fine and performing arts by providing an opportunity for the general public to observe works of classical and contemporary artists and to provide instruction and training for individuals in, and facilities for experimentation and development of, the composition and presentation of the fine and the performing arts.

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

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

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

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

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

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

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

1167 and office space for artists and community groups.

1168 27. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1169 consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the  
1170 Internal Revenue Code and organized exclusively to establish and promote a facility for the collection,  
1171 maintenance, exhibition and interpretation of the history of a city by providing a medium for the  
1172 exchange of ideas and information and for historic research, preservation and educational purposes; by  
1173 administering property; and by sponsoring cooperative planning, research, fund-raising and public  
1174 educational programs.

1175 28. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or  
1176 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the  
1177 Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the  
1178 Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the  
1179 appreciation of the arts among school children.

1180 § 58.1-609.10. Miscellaneous exemptions.

1181 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606  
1182 shall not apply to the following:

1183 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.  
1184 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil  
1185 by an individual purchaser for other than business, commercial or industrial purposes. The Tax  
1186 Commissioner shall establish by regulation a system for use by dealers in classifying individual  
1187 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.  
1188 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any  
1189 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth  
1190 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the  
1191 domestic use portion.

1192 2. An occasional sale, as defined in § 58.1-602.

1193 3. Tangible personal property for future use by a person for taxable lease or rental as an established  
1194 business or part of an established business, or incidental or germane to such business, including a  
1195 simultaneous purchase and taxable leaseback.

1196 4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside  
1197 of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be  
1198 deemed to be delivery of goods for use or consumption outside of the Commonwealth.

1199 5. Sales of tangible personal property to a nonsectarian youth organization exempt from taxation  
1200 under § 501 (c) (3) of the Internal Revenue Code and sponsoring a national or international camping  
1201 assembly within this Commonwealth for seven continuous days or more with attendance in excess of  
1202 20,000, which sale of tangible personal property is for use or consumption at such camping assembly.

1203 6. Tangible personal property purchased with food coupons issued by the United States Department  
1204 of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special  
1205 Supplemental Food Program for Women, Infants, and Children.

1206 7. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or  
1207 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
1208 Revenue Code and organized exclusively to promote efficiency and fairness in the offer and sale of  
1209 securities for the benefit of investors, securities issuers, and the general public, by providing for  
1210 electronic communication, filing, processing, dissemination and review of securities registration  
1211 materials, and by serving as a database for securities law information filed with regulators having  
1212 primary and immediate authority to administer the regulation of the commerce of securities.

1213 8. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use in the  
1214 construction of improvements which are to be used solely for affordable rental dwelling units for  
1215 persons who are of the age of at least 62 years, if at least part of the funds for site development and the  
1216 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal  
1217 Revenue Code and if the amount of funds which would otherwise have to be provided by the tax  
1218 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall  
1219 be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing  
1220 Tax Credit Program.

1221 9. From July 1, 1995, through June 30, 1999, tangible personal property donated or sold for  
1222 distribution to individuals in the United States who have been victims of a natural disaster which has  
1223 been declared a disaster for federal aid purposes by the President of the United States.

1224 10. From July 1, 1995, through June 30, 1999, copies of medical records purchased by an attorney or  
1225 his law firm for use in case preparations.

1226 11. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or  
1227 consumption by a nonstock, nonprofit corporation organized under the laws of the State of Delaware  
1228 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 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote long-distance running as a competitive sport and healthful exercise through publications, videos, races, training runs, safety workshops, clinics and cooperative fitness events with local communities.*

19. *From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by 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 is organized and operated exclusively to sponsor and promote baseball programs for boys ages thirteen through eighteen and to sponsor baseball tournaments from local through state levels.*

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

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