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HOUSE BILL NO. 197

Offered January 15, 1998

A BILL to amend and reenact §§ 58.1-609.8 and 58.1-609.9 of the Code of Virginia, relating to nonprofit organizations sales and use tax exemptions.

Patron—Hargrove

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-609.8 and 58.1-609.9 of the Code of Virginia are amended and reenacted as follows:

§ 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 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) 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) From July 1, 1997, through June 30, 1998, 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 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

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60 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of
61 providing education, training, services, and assistance in independent living to foster care children and
62 youth without families.

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

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

70 11. (i) From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or
71 consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under
72 § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized
73 exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths
74 in the Commonwealth.

75 (ii) From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or
76 consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501
77 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote
78 physical education, athletic programs and contests for youths in the Eleventh Planning District,
79 established pursuant to § 15.1-1403.

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

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

88 14. From July 1, 1989, through June 30, 1998, tangible personal property purchased for use or
89 consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under
90 § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character
91 development and citizenship training of its members using the methods now in common use by Girl
92 Scout or Boy Scout organizations in Virginia.

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

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

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

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

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

120 20. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property
121 for use or consumption, or further distribution, or sold by an organization exempt from taxation under

§ 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

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

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

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

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

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

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

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

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

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

30. From July 1, 1995, through June 30, 1998, 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 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, 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, 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, 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, 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, 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.

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

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

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

41. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal

Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

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

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

44. From July 1, 1995, through June 30, 1998, 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 independent living skills training, peer counseling, advocacy, information and referral, and other independent living services to individuals with physical and mental disabilities in Virginia, including the provision of (i) direct services to individuals with severe disabilities which result in a greater level of independence and community integration and (ii) services in the community which result in greater awareness of disability issues, physical and programmatic accessibility, and systems change.

45. From July 1, 1995, through June 30, 1998, 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 exclusively to provide a nondenominational religious outreach program by lending or donating written material and audio or video tapes, at no cost to the recipient.

46. From July 1, 1995, through June 30, 1998, 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 promote character development and citizenship training for youth within the boundaries of the Fifth Planning District established pursuant to § 15.1-1403 by providing a supervised physical education program through softball teams and leagues.

47. From July 1, 1995, through June 30, 1998, 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 needy individuals with financial assistance for rent and mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the Eighteenth Planning District established pursuant to § 15.1-1403.

48. From July 1, 1995, through June 30, 1998, 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 repair or rehabilitate homes owned and occupied by low-income persons who could not otherwise afford to finance the rehabilitation or repair of their homes within the boundaries of the Eighteenth Planning District established pursuant to § 15.1-1403.

49. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing students for agricultural careers in marketing, processing, communications, education, horticulture, 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, 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, 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.

306 52. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
307 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
308 Revenue Code and located in a city having a population of no less than 66,000 and no greater than
309 67,000 which is organized exclusively to provide no more than one meal per day to the needy or
310 underprivileged, provided such meals are distributed without cost.

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

317 54. From July 1, 1995, through June 30, 1998, food and other tangible personal property purchased
318 in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the
319 Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a
320 summer recreational camp and related facilities for use by mentally handicapped citizens of the
321 Commonwealth within the boundaries of the Eleventh Planning District established pursuant to
322 § 15.1-1403.

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

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

334 57. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
335 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
336 Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to
337 construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of
338 limited financial means, qualified housing for mentally and physically disabled persons, and qualified
339 housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to
340 § 15.1-1403, all as provided under the Internal Revenue Code and interpretations thereof.

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

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

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

363 61. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or
364 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
365 Revenue Code and which is organized exclusively for the purpose of providing counseling for
366 individuals and families within the boundaries of the Twenty-first Planning District established pursuant
367 to § 15.1-1403, including group counseling, family life education programs and workshops, consumer

credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

62. From July 1, 1995, through June 30, 1998, 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 within Virginia exclusively to develop and operate permanent housing and to provide supportive residential mental health services for homeless persons and other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to § 15.1-1403.

63. From July 1, 1995, through June 30, 1998, 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 primary purpose of distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world.

64. From July 1, 1995, through June 30, 1998, 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 care, support, and strengthening of children and families and provides certain services and programs, including special education, individual and family counseling, conflict mediation, prenatal counseling, adoptive placements, post-adoption services, in-home services, therapeutic foster care, residential treatment, and independent living, within the boundaries of the Fifteenth Planning District established pursuant to § 15.1-1403.

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

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

67. From July 1, 1997, through June 30, 1998, 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 work with young people, ages eight to eighteen, and adults, in solution-focused, youth development programs which help young people contribute positively to their own health and creativity and to the quality of life in their community.

68. From July 1, 1997, through June 30, 1998, 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 provide a disciplined, spiritual environment through a nonprofit half-way house for nonviolent offenders being discharged or diverted from prisons.

69. From July 1, 1997, through June 30, 1998, 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 free educational services to the public regarding the preservation and protection of the Shenandoah River.

70. From July 1, 1997, through June 30, 1998, 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.

71. From July 1, 1997, through June 30, 1998, 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, 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, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

429 which is organized exclusively for the purpose of providing financial help for housing, medical and
430 dental, transportation and utility expenses, to individuals and families who find themselves in sudden
431 financial crisis and which is located in any county utilizing the county manager form of government.

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

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

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

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

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

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

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

469 81. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or
470 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
471 which is organized exclusively to provide support to persons with mental retardation by providing
472 recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth
473 Planning District established pursuant to § 15.1-1403.

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

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

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

488 85. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or
489 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
490 which is a network of congregations, agencies and community organizations with programs that provide

support assistance, education and referral to people with physical, mental and social needs by trained and supportive volunteers.

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

87. From July 1, 1997, through June 30, 1998, 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 operating a summer camp for disadvantaged children ages nine through twelve without charge to the attendees or their families.

88. From July 1, 1997, through June 30, 1998, 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 (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend, convey and otherwise dispose of funds, real and personal property, and the income and proceeds therefrom, for the support of the United Jewish Appeal Inc.; and (iii) support such local and other Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies, organizations and institutions as may be approved by the board of directors or executive committee.

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

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

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

92. From July 1, 1997, through June 30, 1998, 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 provide emergency financial assistance for rent, utilities, food, prescriptions and transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to teach reading through its literacy program to adults and families; and to teach parenting skills through its parenting program.

93. From July 1, 1997, through June 30, 1998, 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, 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, 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, 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, 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, 2003, 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 improving the lives of persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite care.*

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

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

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

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

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

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

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

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

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

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

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

and education of science students.

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

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

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

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

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

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

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

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

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

687 24. *From July 1, 1998, through June 30, 2004, tangible personal property purchased for use or*
688 *consumption by a nonprofit organization which is exempt from federal income taxation pursuant to*
689 *§ 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing opportunities*
690 *for cultural enrichment, educational ventures and personal growth through musical concerts, an art*
691 *league, and affordable studio and office space for artists and community groups.*