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## SENATE BILL NO. 145

Offered January 14, 1998

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

Patron—Lambert

Referred to the Committee on Finance

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

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

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 Historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the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

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

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

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

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

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

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

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

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

10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized

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60 exclusively to provide a public park and botanical garden for the entertainment and recreation of the  
61 citizens of the Commonwealth and to promote the advancement of botanical science through research  
62 and education of science students.

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

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

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

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

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

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

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

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

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

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

112 20. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or  
113 consumption by a nonstock, nonprofit performing arts organization exempt from taxation pursuant to  
114 § 501 (c) (3) of the Internal Revenue Code which (i) provides professional theatrical productions at a  
115 reasonable cost to audiences in the Commonwealth, (ii) receives financial support from the  
116 Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv) is dedicated to  
117 engendering an appreciation for theatre in the Commonwealth.

118 21. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or  
119 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
120 Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial  
121 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, or meals furnished 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 for the purpose of promoting public interest and participation in the study, research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical, and scientific heritage by providing resources and support for Virginia's museums and historic sites by, among other things, conducting education and training for museum staff and volunteers.