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SENATE BILL NO. 78
FLOOR AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by Senator Forbes
on February 17, 1998)

(Patron Prior to Substitute—Senator Walker)

A BILL to amend and reenact §§ 30-19.1:3, 58.1-609.7 and 58.1-609.8 of the Code of Virginia, relating to various sales and use tax exemptions.

Be it enacted by the General Assembly of Virginia:

1. That §§ 30-19.1:3, 58.1-609.7 and 58.1-609.8 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 *new* 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 *new* 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.

§ 58.1-609.7. Medical-related exemptions.

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

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

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

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

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

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

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

7. Tangible nonmedical personal property purchased by a nonprofit organization organized exclusively for the purpose of providing housing and ancillary assistance for individuals suffering from

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leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during periods of medical treatment of such individuals at any hospital in the Commonwealth.

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

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

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

11. Tangible personal property 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 exclusively for the purpose of conducting a clinic furnishing free health care services by licensed physicians and dentists.

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

13. From July 1, 1989, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonprofit high blood pressure center which is used exclusively to provide medical 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 *and operated* 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 *and operated* 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 *and operated* 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 *and operated* 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 *and operated* 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 *and operated* 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 *and operated* 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 *and operated* 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 *and operated* 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.

§ 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. ~~(+)~~ *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

183 under the age of sixty.

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

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

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

194 6. Tangible personal property purchased by an organization which is exempt from taxation under
195 § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the
196 Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal
197 property is distributed at no cost to financially needy persons.

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

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

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

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

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

219 ~~(ii)~~b. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
220 consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501
221 (c) (3) of the Internal Revenue Code and which is organized *and operated* exclusively to foster, sponsor
222 and promote physical education, athletic programs and contests for youths in the Eleventh Planning
223 District, established pursuant to § ~~45.1-1403~~ *15.2-4203*.

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

229 13. From July 1, 1989, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
230 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
231 and organized *and operated* for the purpose of preparing and publishing a free travel guide for
232 handicapped travelers.

233 14. From July 1, 1989, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
234 consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under
235 § 501 (c) (3) of the Internal Revenue Code which is organized *and operated* for the purposes of the
236 character development and citizenship training of its members using the methods now in common use
237 by Girl Scout or Boy Scout organizations in Virginia.

238 15. From July 1, 1990, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
239 consumption by a nonprofit organization which under contract with a municipality operates Head Start
240 programs, extended day-care programs, and a shelter for runaways.

241 16. From July 1, 1990, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
242 consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of
243 the Internal Revenue Code and from local property taxes and organized and operated to offer social
244 services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons,

find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid); family life education; assistance to persons interested in the adoption of children or acting as foster care parents; counseling to persons in financial need or distress and the provision of services related thereto; counseling for individuals living with persons afflicted with mental health problems or the mentally retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social welfare activities.

17. From July 1, 1990, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training programs, emergency assistance (including the provision of food) to persons in financial need who may face eviction or termination of utility services, and related social welfare activities.

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

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

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

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

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

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

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

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

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

27. From July 1, 1991, through June 30, ~~1998~~1999, tangible personal property purchased and sold by

306 a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code,
307 organized *and operated* exclusively to provide aid and assistance (I) to ~~(i)~~ the blind or visually impaired
308 or *for* programs devoted to the prevention of the loss of eyesight; (ii) *to* the deaf or hearing impaired;
309 (iii) *to* drug ~~abuse~~ *abusers* and *for* drug awareness programs; (iv) ~~diabetes~~ *to diabetics* and *for* diabetes
310 detection; and (v) *for* cultural and educational opportunities for the musically talented boys and girls of
311 the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less
312 expenses) from such sales are contributed directly to or used to fund the charitable purposes for which
313 the organization is organized.

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

318 29. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
319 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
320 Revenue Code, organized for the purpose of providing child-care scholarships for needy families with
321 proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the
322 Tenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

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

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

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

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

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

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

364 36. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
365 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
366 Revenue Code and organized *and operated* to provide individuals within the boundaries of the
367 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 *and operated* 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 *and operated* to provide emergency food and supplies for a limited period of time to needy recipients within the boundaries of the Nineteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

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

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

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

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

43. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized *and operated* 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~~1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized *and operated* 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~~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 which is organized *and operated* 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~~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 promote character development and citizenship training for youth within the boundaries of the Fifth Planning District established pursuant to § ~~15.1-1403~~15.2-4203 by providing a supervised physical education program through softball teams and leagues.

47. 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 *and operated* to provide needy individuals with financial assistance for rent and mortgage payments, utilities payments, medical bills, and some home repair within the

429 boundaries of the Eighteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

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

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

443 50. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property and services
444 purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under
445 § 501 (c) (3) of the Internal Revenue Code and organized *and operated* to provide funds for the benefit
446 of various charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald
447 House, The Leukemia Society, the Don Shula Foundation, Inc., and Children's National Medical Center's
448 National SAFE KIDS Campaign.

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

454 52. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
455 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
456 Revenue Code and located in a city having a population of no less than 66,000 and no greater than
457 67,000 which is organized *and operated* exclusively to provide no more than one meal per day to the
458 needy or underprivileged, provided such meals are distributed without cost.

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

466 54. From July 1, 1995, through June 30, ~~1998~~1999, food and other tangible personal property
467 purchased in connection with program activities by an organization exempt from taxation under § 501
468 (c) (3) of the Internal Revenue Code and organized *and operated* exclusively for the purpose of
469 operating and maintaining a summer recreational camp and related facilities for use by mentally
470 handicapped citizens of the Commonwealth within the boundaries of the Eleventh Planning District
471 established pursuant to § ~~15.1-1403~~15.2-4203.

472 55. Effective retroactive to January 1, 1995, through June 30, ~~1998~~1999, tangible personal property
473 purchased for use or consumption by, or sold by, a nonprofit charitable organization exempt from
474 taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to
475 restore, cultivate, and enhance wilderness lands and wildlife habitat, including water resources, within
476 Virginia and to educate and foster good relations between all citizens of the Commonwealth regarding
477 the restoration of damaged lands.

478 56. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
479 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
480 Revenue Code and which is organized *and operated* exclusively for the purpose of providing counseling,
481 education, and supportive services on a community-wide basis to help solve family and personal
482 problems within the boundaries of the Eleventh Planning District established pursuant to
483 § ~~15.1-1403~~15.2-4203.

484 57. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or
485 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
486 Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to
487 construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of
488 limited financial means, qualified housing for mentally and physically disabled persons, and qualified
489 housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to
490 § ~~15.1-1403~~15.2-4203, 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 *and operated* under the laws of the Commonwealth primarily for the purpose of providing rehabilitation services, training, employment, referral services, and opportunities for personal growth to disabled and disadvantaged individuals within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203, and providing to communities in such area consultation services as to the rights of the disabled and disadvantaged.

59. From July 1, 1995, through June 30, ~~1998~~1999, tangible personal property purchased for use or consumption by a corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized *and operated* exclusively for the purpose of providing low-income and moderate-income working families within the boundaries of the Twenty-third Planning District established pursuant to § ~~15.1-1403~~15.2-4203 with quality care for children through the sponsorship of (i) training, technical assistance, mentoring, and support services to the early childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals served to children by area home-based providers; and (iv) child-care referral programs.

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

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

62. 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 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~~15.2-4203.

63. 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 *and operated* for the ~~primary~~ exclusive 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~~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 *and operated* 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~~15.2-4203.

65. 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 *and operated* 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~~1999, 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 *and operated* to collect toys for needy children to be distributed during the Christmas season.

67. 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 *and operated* to work with young people, ages eight to eighteen, and adults, in

552 solution-focused, youth development programs which help young people contribute positively to their
553 own health and creativity and to the quality of life in their community.

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

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

562 70. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
563 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
564 (c) (3) of the Internal Revenue Code and is organized *and operated* for the purpose of repairing or
565 rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not
566 otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the
567 Eighth Planning District established pursuant to § ~~15-1-1403~~15.2-4203.

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

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

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

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

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

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

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

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

612 79. From July 1, 1997, through June 30, ~~1998~~1999, tangible personal property purchased for use or
613 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal

Revenue Code which is organized *and operated* 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 *and operated* 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 *and operated* exclusively to provide support to persons with mental retardation by providing recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth Planning District established pursuant to § ~~15.1-1403~~15.2-4203.

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

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

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

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

86. From July 1, 1997, through June 30, ~~1998/1999~~, 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 *and operated* 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, ~~1998/1999~~, 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 *and operated* 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, ~~1998/1999~~, 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 *and operated* 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, ~~1998/1999~~, 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, ~~1998/1999~~, tangible personal property purchased for use or consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized *and operated* to provide supervised housing and residential

675 support services to low-income, mentally and physically disabled individuals.

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

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

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

692 94. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
693 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
694 § 501 (c) (3) of the Internal Revenue Code, and is organized *and operated* for the purpose of helping
695 girls of all backgrounds to grow and work together in a climate of freedom and harmony; to find their
696 own identity, develop their potential, and achieve a sense of responsibility to family, community,
697 country, and world; and to live and develop creatively in a democratic society in a continuously
698 changing world, through year-round daily programming for school age girls.

699 95. From July 1, 1997, through June 30, ~~1998/1999~~, tangible personal property purchased for use or
700 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
701 § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized *and*
702 *operated* for the purpose of providing people with disabilities the assistance and support necessary to
703 enable them to live valued lives in the community by providing twenty-four hour living assistance
704 directly to Virginia citizens through residential arrangements, training and supervision.

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