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SENATE BILL NO. 81

Senate Amendments in [ ] — February 16, 1998

A BILL to amend and reenact § 58.1-609.8 of the Code of Virginia, relating to nonprofit civic and community service exemptions.

Patron—Colgan

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-609.8 of the Code of Virginia is 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 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of

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60 providing education, training, services, and assistance in independent living to foster care children and  
61 youth without families.

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

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

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

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

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

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

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

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

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

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

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

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

119 20. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property  
120 for use or consumption, or further distribution, or sold by an organization exempt from taxation under  
121 § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the

122 purposes of providing education, training, certification in emergency cardiac care, research, and other  
123 related services to reduce disability and death from cardiovascular diseases and stroke.

124 21. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property  
125 for use or consumption, or further distribution, or sold by an organization exempt from taxation under  
126 § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the  
127 purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia,  
128 through medical research, public education focusing on disease prevention and education, patient  
129 education including information on coping with lung disease, smoking and air pollution prevention, and  
130 professional education and training.

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

137 23. Effective retroactive to January 1, 1984, and through June 30, 1998, tangible personal property  
138 for use or consumption, or further distribution, or sold by an organization exempt from taxation under  
139 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating  
140 cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing  
141 suffering from cancer through research, education and service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

229 38. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or  
230 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
231 Revenue Code and organized to provide emergency food and supplies for a limited period of time to  
232 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to  
233 § 15.1-1403.

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

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

242 41. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or  
243 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal  
244 Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children,

245 ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who  
 246 provide them with support, guidance, and friendship while addressing their social, emotional, and  
 247 academic needs.

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

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

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

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

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

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

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

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

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

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

305 52. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or

306 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
307 Revenue Code and located in a city having a population of no less than 66,000 and no greater than  
308 67,000 which is organized exclusively to provide no more than one meal per day to the needy or  
309 underprivileged, provided such meals are distributed without cost.

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

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

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

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

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

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

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

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

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

368 62. From July 1, 1995, through June 30, 1998, tangible personal property purchased for use or  
 369 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the  
 370 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate  
 371 permanent housing and to provide supportive residential mental health services for homeless persons and  
 372 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National  
 373 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to  
 374 § 15.1-1403.

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

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

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

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

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

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

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

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

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

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

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

429 dental, transportation and utility expenses, to individuals and families who find themselves in sudden  
430 financial crisis and which is located in any county utilizing the county manager form of government.

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

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

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

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

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

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

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

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

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

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

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

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

491 and supportive volunteers.

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

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

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

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

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

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

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

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

537 94. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
 538 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
 539 § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all  
 540 backgrounds to grow and work together in a climate of freedom and harmony; to find their own  
 541 identity, develop their potential, and achieve a sense of responsibility to family, community, country,  
 542 and world; and to live and develop creatively in a democratic society in a continuously changing world,  
 543 through year-round daily programming for school age girls.

544 95. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
 545 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
 546 § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the  
 547 purpose of providing people with disabilities the assistance and support necessary to enable them to live  
 548 valued lives in the community by providing twenty-four hour living assistance directly to Virginia  
 549 citizens through residential arrangements, training and supervision.

550 96. From July 1, 1997, through June 30, 1998, tangible personal property purchased for use or  
 551 consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income

552 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of  
553 providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics  
554 within the Commonwealth, including operating an information clearinghouse, staffing a volunteer  
555 telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and  
556 coordinating Al-Anon public service activities for the general public, schools, hospitals, churches,  
557 professional community, and industry.

558 *97. From July 1, 1998, through June 30, [ ~~2003~~ 1999 ] , tangible personal property purchased for*  
559 *use or consumption by [ ~~or sold by,~~ ] a nonprofit foundation which is exempt from federal income*  
560 *taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of*  
561 *providing to Virginia's citizens a location for Christian and community events, sponsored primarily by*  
562 *other nonprofit organizations, through its operation of an approximately 78,000-square-foot facility.*