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**HOUSE BILL NO. 1490**

Offered January 13, 1999

Prefiled December 18, 1998

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

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 Patron—Hull
 

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Referred to Committee on Finance

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

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

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 Historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the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

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

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

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

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

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

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

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

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

10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit

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60 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized  
61 exclusively to provide a public park and botanical garden for the entertainment and recreation of the  
62 citizens of the Commonwealth and to promote the advancement of botanical science through research  
63 and education of science students.

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

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

70 12. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
71 consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the  
72 Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the  
73 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and  
74 furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they  
75 apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among  
76 Americans of the Jewish faith and among all citizens of the community at large.

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

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

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

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

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

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

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

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

119 21. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or  
120 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
121 Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial

place of a signer of the Declaration of Independence and to cooperate with universities within the Commonwealth in training artisans, architects and others in preservation skills.

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

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

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

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

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

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

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

29. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating, managing, and promoting a museum dedicated to recording, preserving, and providing information relating to the history of a city located in the Hampton Roads area.

30. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting public interest and participation in the study, research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical, and scientific heritage by providing resources and support for Virginia's museums and historic sites by, among other things, conducting education and training for museum staff and volunteers.

31. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perpetuate a memorial to Holocaust victims and survivors as well as to educate the general public through tours and lectures about the Holocaust.