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HOUSE BILL NO. 1494

Offered January 13, 1999

Prefiled December 18, 1998

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

Patron—Sherwood

Referred to 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 nonprofit churches 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 under the age of sixty.

b. From July 1, 1997, through June 30, 1999, 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, nonprofit organization incorporated under the laws of this Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

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 Tangible personal property withdrawn from inventory and donated to (i) an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) the Commonwealth, any political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

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

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

8. Tangible personal property purchased for use or consumption by an organization exempt from

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

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

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

70 11. a. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
71 consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under
72 § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized
73 exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths
74 in the Commonwealth.

75 b. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or
76 consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501
77 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote
78 physical education, athletic programs and contests for youths in the Fifth Planning District or Eleventh
79 Planning District, established pursuant to § 15.2-4203.

80 12. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
81 consumption by a shelter for homeless individuals operated by an organization exempt from taxation
82 pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible personal property purchased for use
83 or consumption by a § 501 (c) (3) organization that is organized exclusively for the purpose of
84 providing food, shelter, clothing or other items to homeless persons in the Commonwealth.

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

88 14. From July 1, 1989, through June 30, 1999, tangible personal property purchased for use or
89 consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under
90 § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character
91 development and citizenship training of its members using the methods now in common use by Girl
92 Scout or Boy Scout organizations in Virginia.

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

96 16. From July 1, 1990, through June 30, 1999, tangible personal property purchased for use or
97 consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of
98 the Internal Revenue Code and from local property taxes and organized and operated to offer social
99 services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons,
100 find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid);
101 family life education; assistance to persons interested in the adoption of children or acting as foster care
102 parents; counseling to persons in financial need or distress and the provision of services related thereto;
103 counseling for individuals living with persons afflicted with mental health problems or the mentally
104 retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social
105 welfare activities.

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

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

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

120 20. Effective retroactive to January 1, 1984, and through June 30, 1999, tangible personal property
121 for use or consumption, or further distribution, or sold by an organization exempt from taxation under

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

21. Effective retroactive to January 1, 1984, and through June 30, 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, 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, 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 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, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively 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, 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 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, 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 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, 1999, tangible personal property purchased and sold by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance (i) to the blind or visually impaired or for programs devoted to the prevention of the loss of eyesight; (ii) to the deaf or hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized.

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

29. From July 1, 1995, through June 30, 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 for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

30. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 between age sixteen and sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following

183 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention
184 level; and (iii) "in-house" treatment and care at the residential level.

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

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

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

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

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

218 36. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
219 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
220 Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning
221 District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and
222 assistance in the use of, and information concerning state-of-the-art technology in order to maximize
223 their potential independence in their community; to maintain a computer technology information and
224 lending library; to offer information and assistance on the use of technology in transition planning and
225 independent living; and to conduct workshops and presentations on the uses of computer-related
226 technology.

227 37. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
228 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
229 Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected
230 children through volunteer court-appointed special advocates.

231 38. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or
232 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
233 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
234 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
235 § 15.2-4203.

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

240 40. From July 1, 1995, through June 30, 1999, food, food products, and services sold to residents
241 under a Department of Housing and Urban Development-approved meal plan by a nonprofit organization
242 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant
243 assistance under the Department of Housing and Urban Development Section 8 programs and from July
244 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a

nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.

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

42. From July 1, 1995, through June 30, 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 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, 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 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, 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 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, 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 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, 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 § 15.2-4203 by providing a supervised physical education program through softball teams and leagues.

47. From July 1, 1995, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide needy individuals with financial assistance for rent and mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

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

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

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

51. From July 1, 1995, through June 30, 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 for the purpose of providing assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

52. From July 1, 1995, 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 located in a city having a population of no less than 66,000 and no greater than 67,000 which is organized exclusively to provide no more than one meal per day to the needy or underprivileged, provided such meals are distributed without cost.

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

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

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

56. From July 1, 1995, through June 30, 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 exclusively for the purpose of providing counseling, education, and supportive services on a community-wide basis to help solve family and personal problems within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

57. From July 1, 1995, through June 30, 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 primarily to offer to those in need, the following: to construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of limited financial means, qualified housing for mentally and physically disabled persons, and qualified housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, all as provided under the Internal Revenue Code and interpretations thereof.

58. From July 1, 1995, through June 30, 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 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 Fifth, Twelfth, Fifteenth, Sixteenth, and Twenty-third Planning District established pursuant to § 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, 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 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 § 15.2-4203 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, 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 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 § 15.2-4203.

61. From July 1, 1995, through June 30, 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 exclusively for the purpose of providing counseling for individuals and families within the boundaries of the Twenty-first Planning District established pursuant to § 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, 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 § 15.2-4203.

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

64. From July 1, 1995, through June 30, 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 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 § 15.2-4203.

65. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of rendering mutual aid to sick, disabled and needy members and their families; promoting social and intellectual activities among its members and their families; and promoting and conducting educational, charitable, religious, social welfare and public relief work.

66. From July 1, 1997, through June 30, 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 to collect toys for needy children to be distributed during the Christmas season.

67. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to work with young people, ages eight to eighteen, and adults, in solution-focused, youth development programs which help young people contribute positively to their own health and creativity and to the quality of life in their community.

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

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

70. From July 1, 1997, through June 30, 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 for the purpose of repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

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

72. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

429 which is organized exclusively for the purpose of providing residential and housing facilities to those
430 individuals who need assistance and support in adjusting to their environment, including individuals with
431 mental retardation, mental illness and emotional disturbance and which is located in any county utilizing
432 the county manager form of government.

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

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

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

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

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

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

465 79. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or
466 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal
467 Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a
468 forty-mile swamp wilderness.

469 80. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or
470 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
471 which is organized to give moral support to families and friends of individuals with autism, to provide
472 financial support to children with autism in order for them to attend special summer programs and to
473 maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar
474 disorders.

475 81. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or
476 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
477 which is organized exclusively to provide support to persons with mental retardation by providing
478 recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth
479 Planning District established pursuant to § 15.2-4203.

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

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

489 84. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or
490 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, 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, 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 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, 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 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, 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 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, 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, 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 to provide supervised housing and residential support services to low-income, mentally and physically disabled individuals.

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

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

93. From July 1, 1997, through June 30, 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, is operated exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care services to low-income families, and is located in any county operating under the urban county executive form of government.

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

95. From July 1, 1997, through June 30, 1999, tangible personal property purchased for use or

consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the purpose of providing people with disabilities the assistance and support necessary to enable them to live valued lives in the community by providing twenty-four hour living assistance directly to Virginia citizens through residential arrangements, training and supervision.

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

97. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of promoting gardening among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and assisting in the restoration and preservation of historic gardens in the Commonwealth.

98. From July 1, 1998, through June 30, 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 exclusively to support and strengthen the family unit by working to improve living conditions, provide meaningful activities for children and greater educational opportunities in a positive, constructive and structured environment through daycare, educational programs, home nursing care, grant programs, job counseling and job skills improvement programming.

99. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and is organized for the purpose of sponsoring activities which provide for assistance to young people and the elderly, conservation of natural resources, development of community facilities and creation of international understanding and goodwill.

100. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized primarily for the purpose of rehabilitating and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and medical, emotional and academic services twenty-four hours a day.

101. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of promoting conservation of marine resources and coastal wildlife through education and volunteer projects, including but not limited to conducting seminars for dive clubs and publishing a newsletter.

102. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to promote better understanding of math, science and technology through robotics education and to advance the state of assistive technology through research on robotic wheelchairs.

103. From July 1, 1998, through June 30, 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 for the purpose of providing therapeutic horseback riding for clients with disabilities through a year-round riding program and a summer camping program located within the boundaries of the Third Planning District established pursuant to § 15.2-4203.

104. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized solely for the purpose of providing addiction education through promoting treatment/prevention services and by disseminating information on existing treatment and self-help programs for addictive diseases.

105. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of improving the community by researching, initiating, and funding projects for children.

106. From July 1, 1998, through June 30, 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 exclusively to educate and motivate disabled persons in Virginia through use of television, video, radio, print and seminars.

107. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from federal income taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide labor and materials to build housing for low-income families within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203 and to provide interest-free mortgages to such low-income families.

108. From July 1, 1998, through June 30, 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 to hold meetings for its members for the purposes of prayer, fellowship and training in Christian character and to provide opportunities for personal and group ministry.

109. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide donations to religious, charitable, scientific and educational entities, and which operates a program of awarding scholarships to the children and spouses of employees of a corporation which has its headquarters at the same address as the foundation, under procedures that have been held by the Internal Revenue Service to comply with the requirements of § 4945 (g) (1) of the Internal Revenue Code.

110. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support for the Virginia Rehabilitation Center for the Blind and those citizens of the Commonwealth receiving services from the Center.

111. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide services to families affected by domestic violence, including educational support for female victims of domestic violence and educational prevention for children who have experienced domestic violence.

112. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of improving the lives of persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite care.

113. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide assistance to residents of the Commonwealth who served or had a family member serve in Operation Desert Shield-Desert Storm.

114. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide (i) legal and accounting representation free of charge to Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter, about low-income taxation.

115. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing educational opportunities to the citizens of the Commonwealth through publications, seminars, conferences, presentations, displays and activities related to the James River Watershed.

116. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.

117. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to foster and encourage the development of 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such other local, county, state and federal agencies, civic groups, business concerns, and individuals that participate in the development of 4-H youth and adults through community programs and services.

118. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

675 which is organized exclusively to promote, develop, and maintain a comprehensive program for the
676 education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

677 119. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
678 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
679 which is formed exclusively to provide emergency care for abused children, runaway children and
680 homeless children.

681 120. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
682 consumption by a nonprofit, nonstock organization which is exempt from federal income taxation
683 pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote,
684 organize and put on public block parties in the downtown area of a city, with profits from such parties
685 being donated to designated and qualified charities.

686 121. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
687 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
688 Revenue Code and organized exclusively to perform missionary outreach work in West Africa by
689 providing food, clothing and rent assistance.

690 122. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
691 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
692 which is organized exclusively to provide a means for citizens of the Commonwealth to work together
693 to protect the Chesapeake Bay through education and to provide the public and policymakers with
694 information related to Chesapeake Bay restoration efforts.

695 123. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
696 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
697 which is organized primarily to raise money to fund summer study scholarships to a British university
698 for Richmond area high school teachers and rising college seniors attending Virginia colleges.

699 124. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
700 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
701 which is organized to provide daily care for preschool children of low-income families.

702 125. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
703 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
704 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for
705 economic and personal independence of persons who are blind, primarily through creating, sustaining
706 and improving employment.

707 126. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
708 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
709 Revenue Code and organized exclusively to promote the central business district of a city by organizing
710 events and activities which draw people to the area, recruiting new businesses, and assisting new and
711 existing businesses in preparing historically accurate design plans.

712 127. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
713 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
714 § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of raising funds for
715 the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a
716 high school located within the boundaries of the Second Planning District established pursuant to
717 § 15.2-4203.

718 128. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
719 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
720 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
721 operated exclusively by volunteers to provide recreational activities for the youth of any county located
722 within the boundaries of the Seventeenth Planning District established pursuant to § 15.2-4203.

723 129. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
724 consumption by a nonprofit foundation which is exempt from federal income taxation pursuant to § 501
725 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing to Virginia's citizens
726 a location for Christian and community events, sponsored primarily by other nonprofit organizations,
727 through its operation of an approximately 78,000-square-foot facility.

728 130. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
729 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
730 (c) (3) of the Internal Revenue Code and is organized for the purpose of facilitating the provision of
731 affordable housing opportunities for families whose incomes are at or below 100 percent of the area
732 median income, as adjusted for family size, by developing and managing single-family and multi-family
733 housing for low-income and moderate-income families, and by providing funding resources to other
734 tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth
735 Planning District established pursuant to § 15.2-4203.

736 131. From July 1, 1998, through June 30, 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 organized for the purpose of operating a twenty-four-hour, seven-day-per-week telephone hotline providing confidential listening, crisis intervention and referral services since 1969.

132. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of educating and training young people throughout the world about the environment and the protection thereof, including, without limitation, developing and disseminating curricular materials on the environment for use in schools and in extra-curricular activities; stimulating direct and indirect actions by youth to improve the environment; and encouraging civic education in environmental issues.

133. From July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing treatment to individuals suffering from the effects of substance abuse and their families, regardless of economic status, and which has provided such services for thirty or more years.