

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-609.1 of the Code of Virginia, relating to governmental and*  
 3 *commodities sales and use tax exemptions.*

4 [H 1765]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That § 58.1-609.1 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-609.1. Governmental and commodities exemptions.

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

11 1. Fuels which are subject to the tax imposed by Chapter 21 (§ 58.1-2100 et seq.) of this title.  
 12 Persons who are refunded any such fuel tax shall, however, be subject to the tax imposed by this  
 13 chapter, unless such taxes would be specifically exempted pursuant to any provision of this section.

14 2. Motor vehicles, trailers, semitrailers, mobile homes and travel trailers.

15 3. Gas, electricity, or water when delivered to consumers through mains, lines, or pipes.

16 4. Tangible personal property for use or consumption by the Commonwealth, any political  
 17 subdivision of the Commonwealth, or the United States. This exclusion shall not apply to sales and  
 18 leases to privately owned financial and other privately owned corporations chartered by the United  
 19 States. *Further, this exemption shall not apply to tangible personal property which is acquired by the*  
 20 *Commonwealth or any of its political subdivisions and then transferred to private businesses for their*  
 21 *use in a facility or real property improvement to be used by a private entity or for nongovernmental*  
 22 *purposes other than tangible personal property acquired by the Advanced Shipbuilding and Carrier*  
 23 *Integration Center and transferred to a Qualified Shipbuilder as defined in the third enactment of*  
 24 *Chapter 790 of the 1998 Acts of the General Assembly.*

25 5. Aircraft subject to tax under Chapter 15 (§ 58.1-1500 et seq.) of this title.

26 6. Motor fuels, diesel fuel, and clean special fuels for use in a boat or ship, upon which a fuel tax is  
 27 refunded pursuant to § 58.1-2113 or § 58.1-2122.

28 7. Sales by a government agency of the official flags of the United States, the Commonwealth of  
 29 Virginia, or of any county, city or town.

30 8. Materials furnished by the State Board of Elections pursuant to §§ 24.2-404 through 24.2-407.

31 9. Watercraft as defined in § 58.1-1401.

32 10. Tangible personal property used in and about a marine terminal under the supervision of the  
 33 Virginia Port Authority for handling cargo, merchandise, freight and equipment. This exemption shall  
 34 apply to agents, lessees, sublessees or users of tangible personal property owned by or leased to the  
 35 Virginia Port Authority and to property acquired or used by the Authority or by a nonstock, nonprofit  
 36 corporation that operates a marine terminal or terminals on behalf of the Authority.

37 11. Sales by prisoners confined in state correctional facilities of artistic products personally made by  
 38 the prisoners as authorized by § 53.1-46.

39 12. Tangible personal property for use or consumption by the Virginia Department for the Visually  
 40 Handicapped or any nominee, as defined in § 63.1-142, of such Department.

41 13. From July 1, 1995, through June 30, 2000, tangible personal property for use or consumption by  
 42 any community diversion program or successor program as established in accordance with the provisions  
 43 of Article 2 (§ 53.1-180 et seq.) of Chapter 5 of Title 53.1.

44 14. Tangible personal property sold to residents and patients of the Virginia Veterans Care Center at  
 45 a canteen operated by the Virginia Veterans Care Center Board of Trustees established pursuant to  
 46 § 2.1-744.1.

ENROLLED

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