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SENATE BILL NO. 829

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 15, 1999)

(Patrons Prior to Substitute—Senators Colgan [SB 829], Senator Gartlan [SB 727], Senator Potts [SB 731], Senator Whipple [SB 758], Senator Hawkins [SB 793], Senator Hanger [SB 797], and Senator Walker [SB 858])

A BILL to amend and reenact §§ 30-19.05, 58.1-609.7 through 58.1-609.10, 58.1-623, and 58.1-623.1 of the Code of Virginia, relating to exemptions from the retail sales and use tax.

Be it enacted by the General Assembly of Virginia:

1. That §§ 30-19.05, 58.1-609.7 through 58.1-609.10, 58.1-623, and 58.1-623.1 of the Code of Virginia are amended and reenacted as follows:

§ 30-19.05. Legislative consideration of exemptions from the retail sales and use tax.

A. When any legislation involving an exemption or exclusion from the retail sales and use tax pursuant to Chapter 6 (§ 58.1-600 et seq.) of Title 58.1 is expected to be submitted to the General Assembly during its next regular session convened in an even-numbered year, the patron shall submit to the Department of Taxation by November 1 the following information:

1. Estimate of state and local revenues which will be foregone as a direct result of the exemption;
2. Beneficiaries of the exemption;
3. Direct or indirect local, state or federal government assistance received by the person seeking exemption;

4. The extent to which the person, property, service or industry is exempt from the retail sales and use tax in other states;

5. Any external statutory, constitutional or judicial mandates in favor of the exemption;

6. Other state taxes to which the person, property, service or industry is subject;

7. Similar taxpayers who are not entitled to a retail sales and use tax exemption; and

8. Other criteria, facts or circumstances which may be relevant to the request for exemption.

B. In addition, *nonprofit* organizations seeking an exemption under the categories of educational (§ 58.1-609.4), medical-related (§ 58.1-609.7), civic and community service (§ 58.1-609.8), and cultural (§ 58.1-609.9), and *miscellaneous* (§ 58.1-609.10) shall submit the following information:

1. Exemption from federal income taxation under either § 501 (c) (3) or § 501 (c) (4) of the Internal Revenue Code, as evidenced by a ruling or other such documentation;

2. The charitable purpose or purposes for which the entity is organized and operated, and the charitable functions and services it exists to deliver, provided to Virginia citizens, along with an explanation of such services;

3. Proof that no more than one-third of the organization's gross annual revenue, under generally accepted accounting principles, is spent on general administration and fundraising;

4. The location of the organization's financial records available for public inspection and certification that such records are true, accurate, and complete. Salaries, including all benefits, of the five most highly compensated employees shall be specifically disclosed. Organizations whose gross annual revenue is \$250,000 or greater shall be subject to an annual financial audit performed by an independent certified public accountant. Such audit report or reports shall be attached to the organization's application for tax exempt status;

5. Proof of compliance with Chapter 5 (§ 57-48 et seq.) of Title 57 from organizations subject to it;

6. A volunteer board of directors with names and addresses provided.

Unless the General Assembly has enacted an exemption category or classification without regard to an organization's compliance with the above six items, requirements of items 1 and 3 constitute a continuing obligation and condition for maintaining tax exempt status for sales and use tax purposes, and the failure to do so may constitute grounds for the revocation of such status. Under circumstances evidencing a willful disregard or misuse of such tax exempt status, revocation back to the date of noncompliance, subject to the applicable statute of limitations, may be the appropriate sanction. No such retroactive revocation shall be implemented unless the Tax Commissioner has first utilized the procedure prescribed in subsection A of § 58.1-623.1.

The Department of Taxation shall issue a preliminary determination, by January 5 prior to the regular session convened in an even-numbered year in which the exemption is sought, that the organization has furnished all of the information required by this section. If such information is incomplete, the Department shall explain the nature of the deficiencies.

On and after July 1, 2000, any organization exempt from taxation under §§ 501 (c) (3) or 501 (c) (4) of the Internal Revenue Code, except for nonprofit churches, which qualifies for a sales and use tax

60 exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10, shall submit the
61 information set forth in this subsection and update such information as required hereinafter. The initial
62 submission shall be made to the Department no later than July 1, 2000, with the updates filed in
63 accordance with the following schedule: (i) § 58.1-609.4 organizations file by July 1, 2002; (ii)
64 § 58.1-609.7 organizations file by July 1, 2003; (iii) first half of § 58.1-609.8 organizations file by July
65 1, 2004; (iv) second half of § 58.1-609.8 organizations file by July 1, 2005; and (v) §§ 58.1-609 and
66 58.1-609.10 organizations file by July 1, 2006. Each organization shall update the information every
67 five years after this initial update. Failure to make a complete and timely submission of the required
68 information shall result in the loss of the sales and use tax exemption for the organization.

69 C. Nothing contained in subsection A shall prevent the enactment of an exemption without receipt of
70 the required information when the legislation is specifically requested by the Governor, or is otherwise
71 considered to be of such a nature that the chairman of the committee determines that the information is
72 not required.

73 D. For purposes of this section, the Department of Taxation and the Department of Agriculture and
74 Consumer Services shall be allowed to share information when necessary to supplement the information
75 required.

76 § 58.1-609.7. Medical-related exemptions.

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

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

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

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

100 4. ~~Tangible~~ Through June 30, 2000, tangible personal property for use or consumption by a nonprofit
101 hospital or a nonprofit licensed nursing home.

102 5. ~~Tangible~~ Through June 30, 2000, tangible personal property for use or consumption by
103 community health centers exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and
104 established for the purpose of providing health care services for areas of the Commonwealth containing
105 a medically underserved population as defined by 42 U.S.C. § 254 c (b) (3).

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

108 7. ~~Tangible~~ Through June 30, 2000, tangible nonmedical personal property purchased by a nonprofit
109 organization organized exclusively for the purpose of providing housing and ancillary assistance for
110 individuals suffering from leukemia or oncological diseases, for other ill individuals, and for the families
111 of such individuals during periods of medical treatment of such individuals at any hospital in the
112 Commonwealth.

113 8. ~~Tangible~~ Through June 30, 2000, tangible personal property purchased by a voluntary health
114 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized
115 exclusively for the purpose of providing direct therapeutic and rehabilitative services, such as speech
116 therapy, physical therapy, and camping and recreational activities, to the children and adults of this
117 Commonwealth regardless of the nature of their disease or socio-economic position.

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

121 10. ~~Tangible~~ Through June 30, 2000, tangible personal property purchased for use or consumption

by health maintenance organizations licensed under Chapter 43 (§ 38.2-4300 et seq.) of Title 38.2 which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code.

11. ~~Tangible~~ Through June 30, 2000, ~~tangible~~ personal property for use or consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth exclusively for the purpose of conducting a clinic furnishing free health care services by licensed physicians and dentists.

12. ~~Tangible~~ Through June 30, 2000, ~~tangible~~ personal property purchased for use or consumption by any nonprofit hospital, cooperative or nonprofit hospital corporation organized and operated for the sole purpose of providing services exclusively to nonprofit hospitals. This exemption shall not apply to any nonprofit hospital, cooperative or nonprofit hospital corporation providing services of any kind or to any extent to other than nonprofit hospitals.

13. From July 1, 1989, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit high blood pressure center which is used exclusively to provide medical assistance to indigent persons diagnosed with hypertension.

14. From July 1, 1989, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established for purposes of procuring, preserving, processing, allocating or distributing bones, organs, blood, skin and other human tissue to licensed physicians for clinical use.

15. a. Beginning July 1, 1998, (i) any nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings and (ii) any samples of nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer, including packaging materials and constituent elements and ingredients.

b. The terms "nonprescription drugs" and "proprietary medicines" shall be defined pursuant to regulations promulgated by the Department of Taxation. The exemption authorized in this subdivision shall not apply to cosmetics.

16. From July 1, 1994, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health care to indigent children and young adults in developing countries and the United States.

17. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 educational, scientific, and charitable purposes relating to the promotion of health within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall charge less than prevailing rates to those who are unable to obtain health care through conventional means and (ii) educating and providing information to the general public regarding the treatment and prevention of those conditions which commonly affect the poor.

18. From July 1, 1995, through June 30, ~~1999~~ 2000, equipment and supplies purchased for use or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth.

19. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 medical and psychological evaluations and direct therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

20. Through June 30, ~~1999~~ 2000, medical products and supplies, which are otherwise taxable, such as bandages, gauze dressings, incontinence products and wound-care products, when purchased by a Medicaid recipient through a Department of Medical Assistance Services provider agreement.

21. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 provide a comprehensive network of medical and psycho-social treatment to adults, on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

22. From July 1, 1996, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to benefit a medical college affiliated with a state university by providing support services to and conducting the professional practices of faculty members associated with such medical college.

23. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or

consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established at the initiative of the General Assembly and its Joint Commission on Health Care to increase access to primary and preventive health care for Virginia's uninsured and medically underserved citizens.

24. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 coordinate and facilitate the delivery of health care services to the children, aged birth to six years, of families whose incomes fall below the federal poverty level.

25. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to initiate, promote, assist, develop, maintain, and conduct, directly or indirectly, studies, investigations and research relating to the treatment and prevention of birth defects.

26. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to promote quality health care and health care education in the Roanoke Valley by promoting health care research, providing health care education, and establishing scholarships for needy and deserving students who are pursuing health care careers.

27. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 provide dental services within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.

28. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 provide patient, family and community education programs about cancer as well as free community cancer screenings and to acquire, own and operate an out-patient medical facility for the provision of radiation therapy services to cancer patients.

29. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 provide support and assistance to primary and secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate community education of the disease; and to support research into its prevention.

30. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 breast cancer support and outreach for the medically underserved, including free mammography programs.

31. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purposes of developing a coordinated citizens' voluntary movement to work toward improved care and treatment of persons affected with kidney disease, and improving methods and services in research, prevention, detection, diagnosis and treatment of kidney disease and disorders.

§ 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~~ Through June 30, 2000, 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~~ for 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 Through June 30, 2000, 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~~ 2000, all other tangible personal property purchased by the area agencies on aging through programs administered by the Virginia Department for the Aging.

4. ~~Tangible Through June 30, 2000, 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 Through June 30, 2000, 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 Through June 30, 2000, 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 Through June 30, 2000, 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 providing education, training, services, and assistance in independent living to foster care children and youth without families.

9. ~~Tangible Through June 30, 2000, tangible~~ personal property for use or consumption by, sold by or donated to a food bank or organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the distribution of foods to infants, the ill, or the needy; the exemptions shall apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such food bank or organization is not conducted for profit.

10. ~~Tangible Through June 30, 2000, tangible~~ personal property for use or consumption by a licensed nonprofit adult care residence as defined in § 63.1-172 or a licensed nonprofit adult day-care center as defined in § 63.1-194.1.

11. a. From July 1, 1989, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Commonwealth.

b. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Fifth Planning District or Eleventh Planning District, established pursuant to § 15.2-4203.

12. From July 1, 1989, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a shelter for homeless individuals operated by an organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible personal property purchased for use or consumption by a § 501 (c) (3) organization that is organized exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the Commonwealth.

13. From July 1, 1989, through June 30, ~~1999~~ 2000, 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 for the purpose of preparing and publishing a free travel guide for handicapped travelers.

14. From July 1, 1989, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character development and citizenship training of its members using the methods now in common use by Girl Scout or Boy Scout organizations in Virginia.

15. From July 1, 1990, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit organization which under contract with a municipality operates Head Start programs, extended day-care programs, and a shelter for runaways.

16. From July 1, 1990, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to offer social services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons, find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid); family life education; assistance to persons interested in the adoption of children or acting as foster care parents; counseling to persons in financial need or distress and the provision of services related thereto; counseling for individuals living with persons afflicted with mental health problems or the mentally retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social welfare activities.

17. From July 1, 1990, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training programs, emergency assistance (including the provision of food) to persons in financial need who may face eviction or termination of utility services, and related social welfare activities.

18. From July 1, 1990, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which provides equipment, furniture, motor vehicles, and other types of tangible personal property to assist mentally retarded or mentally ill citizens of the Commonwealth.

19. From July 1, 1991, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a community action agency as defined in § 2.1-588.

20. Effective retroactive to January 1, 1984, and through June 30, ~~1999~~ 2000, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

21. Effective retroactive to January 1, 1984, and through June 30, ~~1999~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention level; and (iii) "in-house" treatment and care at the residential level.

31. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing food packages at a reduced price through host organizations (i.e., churches, community centers, senior centers, medical centers, Headstart programs) to individuals who agree to perform community service.

32. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by organizations exempt from taxation under § 501 (c) (4) of the Internal Revenue Code (i) which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under § 501 (c) (4) of the Internal Revenue Code and (ii) whose purposes are to improve their communities through public works, fund raisers, and donations to other community groups.

33. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit family service organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized (i) to preserve, strengthen and promote healthy family life, to prevent individual and family breakdown, and to address other human service needs; (ii) to help solve the problems created by homelessness, substance abuse, dysfunctional families and cultural diversity through family and multicultural counseling, neighborhood development, college intern training, special foster care and housing services; (iii) to assist families in crisis, homeless youth and the elderly by providing a variety of social services such as services on behalf of children in their own homes, group programs for predelinquent and delinquent youths, individual and family counseling, family life education, and financial assistance and legal aid; or (iv) to provide services to families including professional counseling, home care aid, treatment for domestic violence, and casework services for older adults.

34. From July 1, 1995, through June 30, ~~1999~~ 2000, lodging and meals for athletes, volunteers, and staff paid by, and 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 year-round sports training and athletic competition in a variety of Olympic-type sports for persons in Virginia with mental retardation, age five and older, at no cost to the athlete.

35. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

429 and organized and operated exclusively to foster, sponsor and promote sportsmanship, recreation, and
430 health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning
431 District established pursuant to § 15.2-4203.

432 36. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
433 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
434 Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning
435 District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and
436 assistance in the use of, and information concerning state-of-the-art technology in order to maximize
437 their potential independence in their community; to maintain a computer technology information and
438 lending library; to offer information and assistance on the use of technology in transition planning and
439 independent living; and to conduct workshops and presentations on the uses of computer-related
440 technology.

441 37. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
442 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
443 Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected
444 children through volunteer court-appointed special advocates.

445 38. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
446 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
447 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
448 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
449 § 15.2-4203.

450 39. From July 1, 1996, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
451 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
452 Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit
453 of nonprofit member agencies.

454 40. From July 1, 1995, through June 30, ~~1999~~ 2000, food, food products, and services sold to
455 residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit
456 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving
457 federal grant assistance under the Department of Housing and Urban Development Section 8 programs
458 and from July 1, 1998, through June 30, 1999, tangible personal property purchased for use or
459 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
460 Revenue Code and receiving federal grant assistance under the Department of Housing and Urban
461 Development Section 8 programs.

462 41. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
463 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
464 Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children,
465 ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who
466 provide them with support, guidance, and friendship while addressing their social, emotional, and
467 academic needs.

468 42. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
469 consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal
470 Revenue Code which is organized exclusively for the purpose of providing education, training, services,
471 assistance, and support to elementary and secondary educational institutions, using the methods now in
472 common use by parents and teachers organizations throughout the Commonwealth.

473 43. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 and which is organized exclusively to promote athletic programs, clinics, and organized sporting events
476 and to provide opportunities for education, physical education, and the practice of sportsmanship through
477 these programs to improve the quality of life for residents of the Commonwealth who are dependent on
478 the use of wheelchairs for mobility.

479 44. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
480 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
481 Revenue Code and organized exclusively to provide independent living skills training, peer counseling,
482 advocacy, information and referral, and other independent living services to individuals with physical
483 and mental disabilities in Virginia, including the provision of (i) direct services to individuals with
484 severe disabilities which result in a greater level of independence and community integration and (ii)
485 services in the community which result in greater awareness of disability issues, physical and
486 programmatic accessibility, and systems change.

487 45. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
488 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
489 Revenue Code which is organized exclusively to provide a nondenominational religious outreach
490 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ Districts established pursuant to § 15.2-4203, and providing to communities in such ~~area~~ areas consultation services as to the rights of the disabled and disadvantaged.

59. From July 1, 1995, through June 30, ~~1999~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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 residential and housing facilities to those individuals who need assistance and support in adjusting to their environment, including individuals with mental retardation, mental illness and emotional disturbance and which is located in any county utilizing the county manager form of government.

73. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 financial help for housing, medical and dental, transportation and utility expenses, to individuals and families who find themselves in a sudden financial crisis and which is located in any county utilizing the county manager form of government.

74. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 develop devotional and study materials of a religious nature, to help establish Bible study classes and to train leaders for and coordinate the operation of such classes.

75. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (4) of the Internal Revenue Code which is organized to maintain 4.9 miles of public roads for safe access by the public to a state river, a national forest and two public lots located in a vacation subdivision.

76. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 exclusive purpose of operating a long-term residential drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs, academic education and religious development, for young men ages thirteen through seventeen.

77. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with similar charitable and educational purposes; (vii) expending or distributing funds for charitable, educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

675 78. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
676 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal
677 Revenue Code which is organized to raise funds in order to improve the recreation and living facilities
678 of a training center whose residents have special needs.

679 79. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
680 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal
681 Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a
682 forty-mile swamp wilderness.

683 80. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
684 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
685 which is organized to give moral support to families and friends of individuals with autism, to provide
686 financial support to children with autism in order for them to attend special summer programs and to
687 maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar
688 disorders.

689 81. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
690 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
691 which is organized exclusively to provide support to persons with mental retardation by providing
692 recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth
693 Planning District established pursuant to § 15.2-4203.

694 82. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
695 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
696 which is organized exclusively for the purpose of dispensing clothing to needy individuals, emergency
697 victims, shelter residents and low-income school children.

698 83. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
699 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
700 which is organized exclusively to provide an amateur hockey program for young people, to promote the
701 development of hockey as a participation and spectator sport, and to assist the member players in
702 character development by encouraging the ideals of sportsmanship, fair play, and team work.

703 84. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
704 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
705 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, was
706 organized prior to 1969 for the purpose of providing child day care services to low-income working
707 families, and provides meals, dental care, and early intervention services for at-risk children.

708 85. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
709 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
710 which is a network of congregations, agencies and community organizations with programs that provide
711 support assistance, education and referral to people with physical, mental and social needs by trained
712 and supportive volunteers.

713 86. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
714 consumption, or further distribution by a nonprofit organization exempt from taxation under § 501 (c)
715 (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing crime in
716 the Commonwealth by providing cash rewards to anonymous callers who supply information that leads
717 law-enforcement officials to effect the arrest and indictment of criminals, the capture of wanted persons,
718 or the recovery of illegal drugs or stolen property.

719 87. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
720 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
721 (c) (3) of the Internal Revenue Code and is organized for the purpose of operating a summer camp for
722 disadvantaged children ages nine through twelve without charge to the attendees or their families.

723 88. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
724 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
725 which is organized to (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend,
726 convey and otherwise dispose of funds, real and personal property, and the income and proceeds
727 therefrom, for the support of the United Jewish Appeal Inc.; and (iii) support such local and other
728 Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies,
729 organizations and institutions as may be approved by the board of directors or executive committee.

730 89. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased or leased
731 for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth
732 which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code
733 and operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia;
734 (ii) coordinating a network among member organizations; (iii) providing information to its member
735 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and
736 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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, *and to* 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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 promote, develop, and maintain a comprehensive program for the education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

119. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 formed exclusively to provide emergency care for abused children, runaway children and homeless children.

120. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit, nonstock organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote, organize and put on public block parties in the downtown area of a city, with profits from such parties being donated to designated and qualified charities.

121. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 to perform missionary outreach work in West Africa by providing food, clothing and rent assistance.

122. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 a means for citizens of the Commonwealth to work together to protect the Chesapeake Bay through education and to provide the public and policymakers with information related to Chesapeake Bay restoration efforts.

123. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 primarily to raise money to fund summer study scholarships to a British university for Richmond area high school teachers and rising college seniors attending Virginia colleges.

124. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 to provide daily care for preschool children of low-income families.

125. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 exclusively to enhance opportunities for economic and personal independence of persons who are blind, primarily through creating, sustaining and improving employment.

126. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 to promote the central business district of a city by organizing events and activities which draw people to the area, recruiting new businesses, and assisting new and existing businesses in preparing historically accurate design plans.

127. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 primarily for the purpose of raising funds for the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a high school located within the boundaries of the Second Planning District established pursuant to § 15.2-4203.

128. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 and operated exclusively by volunteers to provide recreational activities for the youth of any county located within the boundaries of the Seventeenth Planning District established pursuant to § 15.2-4203.

129. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit foundation 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 to Virginia's citizens a location for Christian and community events, sponsored primarily by other nonprofit organizations, through its operation of an approximately 78,000-square-foot facility.

130. From July 1, 1998, through June 30, ~~1999~~ 2000, 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 facilitating the provision of affordable housing opportunities for families whose incomes are at or below 100 percent of the area median income, as adjusted for family size, by developing and managing single-family and multi-family housing for low-income and moderate-income families, and by providing funding resources to other tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203.

131. From July 1, 1998, through June 30, ~~1999~~ 2000, 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~~ 2000, 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~~ 2000, 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.

§ 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~~ Through June 30, 2000, 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~~ Through June 30, 2000, 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~~ Through June 30, 2000, 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~~ Through June 30, 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ Through June 30, 2000, tangible personal property purchased for use or consumption by a nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide a public park and botanical garden for the entertainment and recreation of the citizens of the Commonwealth and to promote the advancement of botanical science through research and education of science students.

11. a. From July 1, 1990, through June 30, ~~1999~~ 2000, 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 which coordinates and promotes art in the Roanoke Valley.

b. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 which coordinates and promotes art in the Shenandoah Valley.

12. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit 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 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among Americans of the Jewish faith and among all citizens of the community at large.

13. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 commemorate the adoption of Virginia's Statute for Religious Freedom.

14. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 to produce contemporary American and English theatre by professional artists from throughout the country for the education and entertainment of Virginians.

15. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 collect, preserve and disseminate information concerning genealogical and historical data; to advance the practice of thorough and ethical research; to foster careful

documentation and scholarly writing; and to issue publications relating to the field of genealogy.

16. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to present a summer musical production within the boundaries of the Fourth Planning District Commission established pursuant to § 15.2-4203 for the education and entertainment of Virginians.

17. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to hold, manage, preserve, and exhibit a Virginia estate and home of the first President of the United States; to operate a library, open to the public and researchers free of charge, holding books, manuscripts, documents, and graphic arts relating to the life and times of such President; and to provide educational programs for students and teachers.

18. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by, or sold by, a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to foster, promote and increase the musical knowledge, appreciation, experience and performing ability of young people and of the general public, by establishing, maintaining and operating one or more youth symphony orchestras in the Commonwealth.

19. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 to encourage interest in the fine and performing arts by providing an opportunity for the general public to observe works of classical and contemporary artists and to provide instruction and training for individuals in, and facilities for experimentation and development of, the composition and presentation of the fine and the performing arts.

20. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or consumption by a nonstock, nonprofit performing arts organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which (i) provides professional theatrical productions at a reasonable cost to audiences in the Commonwealth, (ii) receives financial support from the Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv) is dedicated to engendering an appreciation for theatre in the Commonwealth.

21. From July 1, 1997, through June 30, ~~1999~~ 2000, 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 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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~~ 2000, 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.

§ 58.1-609.10. Miscellaneous 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. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption. "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes. The Tax Commissioner shall establish by regulation a system for use by dealers in classifying individual purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil. Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any portion of such purchase for domestic use may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for a refund of the tax paid on the domestic use portion.

2. An occasional sale, as defined in § 58.1-602.

3. Tangible personal property for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback.

4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be deemed to be delivery of goods for use or consumption outside of the Commonwealth.

5. *Sales Through June 30, 2000*, sales of tangible personal property to a nonsectarian youth organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and sponsoring a national or international camping assembly within this Commonwealth for seven continuous days or more with attendance in excess of 20,000, which sale of tangible personal property is for use or consumption at such camping assembly.

6. Tangible personal property purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

7. From July 1, 1995, through June 30, ~~1999~~ 2000, 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 to promote efficiency and fairness in the offer and sale of securities for the benefit of investors, securities issuers, and the general public, by providing for electronic communication, filing, processing, dissemination and review of securities registration materials, and by serving as a database for securities law information filed with regulators having primary and immediate authority to administer the regulation of the commerce of securities.

8. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property purchased for use in

1167 the construction of improvements which are to be used solely for affordable rental dwelling units for
1168 persons who are of the age of at least 62 years, if at least part of the funds for site development and the
1169 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal
1170 Revenue Code and if the amount of funds which would otherwise have to be provided by the tax
1171 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall
1172 be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing
1173 Tax Credit Program.

1174 9. From July 1, 1995, through June 30, ~~1999~~ 2000, tangible personal property donated or sold for
1175 distribution to individuals in the United States who have been victims of a natural disaster which has
1176 been declared a disaster for federal aid purposes by the President of the United States.

1177 10. From July 1, 1995, through June 30, ~~1999~~ 2000, copies of medical records purchased by an
1178 attorney or his law firm for use in case preparations.

1179 11. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1180 consumption by a nonstock, nonprofit corporation organized under the laws of the State of Delaware
1181 which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and was formed for the
1182 purposes of (i) promoting the development of the private sector of the nation of Romania and (ii)
1183 carrying out all other purposes and policies of, and complying with, the relevant sections of the Support
1184 For East European Democracy Act of 1989 (P.L. 101-179, 22 U.S.C. § 5401 et seq.).

1185 12. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1186 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1187 Revenue Code and organized exclusively to promote the social welfare and defend the human rights of
1188 persons born and unborn.

1189 13. From July 1, 1997, through June 30, ~~1999~~ 2000, livestock sold at auction by a chamber of
1190 commerce exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the
1191 proceeds of such auction are distributed to contestants in a junior livestock show and sale.

1192 14. From July 1, 1997, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1193 consumption by any civic youth organization or corporation which is organized solely for the purpose of
1194 promoting community little league-type baseball or softball

1195 15. From July 1, 1997, through June 30, ~~1999~~ 2000, a professional's provision of original, revised,
1196 edited, reformatted or copied documents, including but not limited to documents stored on or transmitted
1197 by electronic media, to its client or to third parties in the course of the professional's rendition of
1198 services to its clientele.

1199 16. From July 1, 1997, through June 30, ~~1999~~ 2000, lodging and meals for members paid by and
1200 tangible personal property purchased for use or consumption by a nonprofit veterans association exempt
1201 from taxation under § 501 (c) (19) of the Internal Revenue Code and which is organized to provide
1202 scholarships to National Guard members and their families, extra life insurance for National Guard
1203 members, and interest-free loans to National Guard members who have lost their full-time jobs, homes
1204 or cars.

1205 17. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1206 consumption by any organization which is organized solely for the purpose of operating a nonprofit
1207 swim team for children ages eighteen and under.

1208 18. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1209 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1210 Revenue Code and organized exclusively to promote long-distance running as a competitive sport and
1211 healthful exercise through publications, videos, races, training runs, safety workshops, clinics and
1212 cooperative fitness events with local communities.

1213 19. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1214 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
1215 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is
1216 organized and operated exclusively to sponsor and promote baseball programs for boys ages thirteen
1217 through eighteen and to sponsor baseball tournaments from local through state levels.

1218 20. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1219 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1220 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to advance the moral character
1221 of and promote sportsmanship, team spirit, fair play, honesty and patriotism among youth by providing
1222 and supervising a community soccer program.

1223 21. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or
1224 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1225 Revenue Code and organized exclusively to promote the many historic, cultural and natural qualities of
1226 a unique region that was once a stage for Civil War activity and continues to be a rich resource of rural
1227 and traditional town cultures and recreational activities.

1228 22. From July 1, 1998, through June 30, ~~1999~~ 2000, tangible personal property purchased for use or

consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of fostering economic development by working with owners or managers of small businesses to create jobs, make capital investments, and increase sales, and which receives funding from the Department of Business Assistance, the U.S. Small Business Administration, and political subdivisions of the Commonwealth.

§ 58.1-623. Sales or leases presumed subject to tax; exemption certificates.

A. All sales or leases are subject to the tax until the contrary is established. The burden of proving that a sale, distribution, lease, or storage of tangible personal property is not taxable is upon the dealer unless he takes from the taxpayer a certificate to the effect that the property is exempt under this chapter.

B. The certificate mentioned in this section shall relieve the person who takes such certificate from any liability for the payment or collection of the tax, except upon notice from the Tax Commissioner that such certificate is no longer acceptable. Such certificate shall be signed by and bear the name and address of the taxpayer; shall indicate the number of the certificate of registration, if any, issued to the taxpayer; shall indicate the general character of the tangible personal property sold, distributed, leased, or stored, or to be sold, distributed, leased, or stored under a blanket exemption certificate; and shall be substantially in such form as the Tax Commissioner may prescribe. *If an exemption pertains to a nonprofit organization, other than a nonprofit church, that has qualified for a sales and use tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10, the exemption certificate shall be valid until the scheduled expiration of the applicable provision of such section, which expiration date shall be stated on the exemption certificate or certificate of registration issued to the organization.*

C. If a taxpayer who gives a certificate under this section makes any use of the property other than an exempt use or retention, demonstration, or display while holding the property for resale, distribution, or lease in the regular course of business, such use shall be deemed a taxable sale by the taxpayer as of the time the property or service is first used by him, and the cost of the property to him shall be deemed the sales price of such retail sale. If the sole use of the property other than retention, demonstration, or display in the regular course of business is the rental of the property while holding it for sale, distribution, or lease, the taxpayer may elect to pay the tax on the amount of the rental charged, rather than the cost of the property to him.

D. If a taxpayer gives a certificate under this section with respect to the purchase of fungible goods and thereafter commingles these goods with other fungible goods not so purchased, but of such similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales or distributions from the mass of commingled goods shall be deemed to be sales or distributions of the goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so commingled has been sold or distributed.

§ 58.1-623.1. Misuse of exemption certificates; suspension of exemptions; penalties.

A. Whenever the Tax Commissioner determines that any person has misused an exemption certificate, the Tax Commissioner, after giving such person ten days' notice in writing specifying the time and place of hearing and requiring him to show cause why the exemption should not be suspended, may suspend the exemption held by such person. The notice may be personally served or served by registered mail directed to the last known address of such person.

B. Any person who knowingly uses or gives an exemption certificate during a period of suspension of an exemption under this section shall be guilty of a Class 1 misdemeanor.

C. It shall be the duty of any person whose exemption is suspended under the provisions of this section to notify each dealer from whom purchases or leases of tangible personal property are made, of the suspension of its exemption, and of the invalidity of any exemption certificates filed with such dealers.

D. To facilitate the administration of this section, notwithstanding the provisions of § 58.1-623, the Tax Commissioner is authorized to issue exemption permits to any person who is entitled to an exemption, and to require the use of such permits in making purchases. *If the Tax Commissioner issues an exemption permit to a nonprofit organization other than a nonprofit church, that has qualified for a sales and use tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10, the provisions of subsection B of § 30-19.05 shall apply with respect thereto.*

E. In lieu of the suspension of a person's exemption under subsection A of this section, the Tax Commissioner may assess a penalty of up to \$1,000 for the misuse of an exemption certificate by that person or by any other person who, with the consent or knowledge of the exemption holder, has misused the certificate. The penalty shall be assessed and collected as a part of the tax, and the person so assessed may appeal the penalty pursuant to the provisions of Article 2 (§ 58.1-1820 et seq.) of Chapter 18 of this title.

F. In any instance in which the Tax Commissioner determines that there has been any misuse of an

1290 exemption certificate, the person holding the exemption shall be liable for the full amount of tax, and
1291 any interest thereon, applicable to any purchase improperly made with his exemption certificate.

1292 G. The suspension of the exemption shall require that the person pay the full amount of the tax at
1293 the time of purchase and apply for a refund of the tax so paid. No interest shall be paid on any such
1294 refund. Upon application of the person whose certificate has been suspended, the Tax Commissioner, for
1295 good cause shown, may reinstate the person's certificate; however, any such suspension period shall run
1296 for at least one year.

1297 H. Notwithstanding § 58.1-3, the Tax Commissioner may report any gross misuses of exemption
1298 certificates to the Secretary of Finance and the chairmen of the money committees, for their confidential
1299 use, prior to the beginning of the following session of the General Assembly.