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HOUSE BILL NO. 148

Offered January 12, 1994

A *BILL to amend and reenact § 58.1-609.9 of the Code of Virginia, relating to exemptions from the Virginia Retail Sales and Use Tax Act.*

Patron—Puller

Referred to Committee on Finance

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

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

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 Historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the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

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

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

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

5. From July 1, 1989, through June 30, 1994, 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, 1994, 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, 1994, 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, 1994, 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, 1994, tangible personal property purchased for use or consumption by a national and international, nonprofit, scientific, and educational organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to preserving ecologically significant areas in order to safeguard rare or endangered species or critical natural habitats.

10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized

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60 exclusively to provide a public park and botanical garden for the entertainment and recreation of the
61 citizens of the Commonwealth and to promote the advancement of botanical science through research
62 and education of science students.

63 11. From July 1, 1990, through June 30, 1994, tangible personal property purchased for use or
64 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
65 Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

66 12. *From July 1, 1994, through June 30, 1998, tangible personal property purchased for use or*
67 *consumption by a nonstock, nonprofit charitable corporation exempt from taxation pursuant to § 501 (c)*
68 *(3) of the Internal Revenue Code and from local property taxes and which is organized and operated to*
69 *hold, manage, preserve, and exhibit the estate and home of a former President of the United States; to*
70 *operate a library, open to the public and researchers free of charge, holding books, manuscripts,*
71 *documents, and graphic arts relating to the life and times of such president; and to provide educational*
72 *programs for students and teachers.*