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**HOUSE BILL NO. 1571**

Offered January 13, 1999

Prefiled January 12, 1999

*A BILL to amend and reenact §§ 58.1-609.7 through 58.1-609.10 of the Code of Virginia, relating to sunset dates for certain sales and use tax exemptions.*

Patrons—Parrish, Albo, DeBoer, Diamonstein, Dickinson, Grayson, Howell, Ingram, Marshall, McQuigg, Moss, Reid, Rust and Scott; Senator: Colgan

Referred to Committee on Finance

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

**1. That §§ 58.1-609.7 through 58.1-609.10 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-609.7. Medical-related 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. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses and hearing aids dispensed by or sold on prescriptions or work orders of licensed physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and fitters, nurse practitioners, physician assistants, and veterinarians; controlled drugs purchased for use by a licensed physician in his professional practice, regardless of whether such practice is organized as a sole proprietorship, partnership or professional corporation, or any other type of corporation in which the shareholders and operators are all licensed physicians engaged in the practice of medicine, but excluding hospitals, nursing homes, clinics, and similar corporations not otherwise exempt under this section; and samples of prescription drugs and medicines and their packaging distributed free of charge to authorized recipients in accordance with the Federal Food, Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines and drugs.

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

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

4. Tangible personal property for use or consumption by a nonprofit hospital or a nonprofit licensed nursing home.

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

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

7. Tangible nonmedical personal property purchased by a nonprofit organization organized exclusively for the purpose of providing housing and ancillary assistance for individuals suffering from leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during periods of medical treatment of such individuals at any hospital in the Commonwealth.

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

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

10. Tangible personal property purchased for use or consumption by health maintenance

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

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

66 12. Tangible personal property purchased for use or consumption by any nonprofit hospital  
67 cooperative or nonprofit hospital corporation organized and operated for the sole purpose of providing  
68 services exclusively to nonprofit hospitals. This exemption shall not apply to any nonprofit hospital,  
69 cooperative or nonprofit hospital corporation providing services of any kind or to any extent to other  
70 than nonprofit hospitals.

71 13. From July 1, 1989, through June 30, 19992000, tangible personal property purchased for use or  
72 consumption by a nonprofit high blood pressure center which is used exclusively to provide medical  
73 assistance to indigent persons diagnosed with hypertension.

74 14. From July 1, 1989, through June 30, 19992000, tangible personal property purchased for use or  
75 consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
76 and established for purposes of procuring, preserving, processing, allocating or distributing bones,  
77 organs, blood, skin and other human tissue to licensed physicians for clinical use.

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

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

85 16. From July 1, 1994, through June 30, 19992000, tangible personal property purchased for use or  
86 consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c)  
87 (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health  
88 care to indigent children and young adults in developing countries and the United States.

89 17. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or  
90 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
91 Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to  
92 the promotion of health within the boundaries of the Eighth Planning District established pursuant to  
93 § 15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall  
94 charge less than prevailing rates to those who are unable to obtain health care through conventional  
95 means and (ii) educating and providing information to the general public regarding the treatment and  
96 prevention of those conditions which commonly affect the poor.

97 18. From July 1, 1995, through June 30, 19992000, equipment and supplies purchased for use or  
98 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of  
99 the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing  
100 charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients  
101 in the Commonwealth.

102 19. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or  
103 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
104 Revenue Code, organized exclusively to provide medical and psychological evaluations and direct  
105 therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims  
106 within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

107 20. Through June 30, 19992000, medical products and supplies, which are otherwise taxable, such as  
108 bandages, gauze dressings, incontinence products and wound-care products, when purchased by a  
109 Medicaid recipient through a Department of Medical Assistance Services provider agreement.

110 21. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or  
111 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
112 and established to provide a comprehensive network of medical and psycho-social treatment to adults,  
113 on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the  
114 boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

115 22. From July 1, 1996, through June 30, 19992000, tangible personal property purchased for use or  
116 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
117 and organized and operated primarily to benefit a medical college affiliated with a state university by  
118 providing support services to and conducting the professional practices of faculty members associated  
119 with such medical college.

120 23. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
121 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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 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

183 composed of churches that are exempt under this subdivision and which are used in carrying out the  
184 work of the church or churches.

185 3. a. Tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly  
186 qualifying under 42 U.S.C. § 3030 (e) through (g), as amended, as administered by the Virginia  
187 Department for the Aging, and the food and food products sold under such programs to elderly persons  
188 and the food and food products sold by such program participants to disabled or handicapped persons  
189 under the age of sixty.

190 b. From July 1, 1997, through June 30, ~~1999~~2000, all other tangible personal property purchased by  
191 the area agencies on aging through programs administered by the Virginia Department for the Aging.

192 4. Tangible personal property bought, sold or used by Virginia Federation of Humane Societies or  
193 any chartered, nonprofit organization incorporated under the laws of this Commonwealth and organized  
194 for the purpose of preventing cruelty to animals and promoting humane care of animals, when such  
195 property is used for the operation of such organizations or the construction or maintenance of animal  
196 shelters.

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

200 6. Tangible personal property purchased by an organization which is exempt from taxation under  
201 § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the  
202 Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal  
203 property is distributed at no cost to financially needy persons.

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

209 8. Tangible personal property purchased for use or consumption by an organization exempt from  
210 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of  
211 providing education, training, services, and assistance in independent living to foster care children and  
212 youth without families.

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

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

220 11. a. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use  
221 or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under  
222 § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized  
223 exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths  
224 in the Commonwealth.

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

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

235 13. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
236 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
237 and organized for the purpose of preparing and publishing a free travel guide for handicapped travelers.

238 14. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
239 consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under  
240 § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character  
241 development and citizenship training of its members using the methods now in common use by Girl  
242 Scout or Boy Scout organizations in Virginia.

243 15. From July 1, 1990, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
244 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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 exclusively to foster, sponsor and promote sportsmanship, recreation, and health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning

District established pursuant to § 15.2-4203.

36. From July 1, 1995, through June 30, 19992000, 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 individuals within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and assistance in the use of, and information concerning state-of-the-art technology in order to maximize their potential independence in their community; to maintain a computer technology information and lending library; to offer information and assistance on the use of technology in transition planning and independent living; and to conduct workshops and presentations on the uses of computer-related technology.

37. From July 1, 1995, through June 30, 19992000, 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 to provide a voice in court for abused and neglected children through volunteer court-appointed special advocates.

38. From July 1, 1995, through June 30, 19992000, 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 emergency food and supplies for a limited period of time to needy recipients within the boundaries of the Nineteenth Planning District established pursuant to § 15.2-4203.

39. From July 1, 1996, through June 30, 19992000, 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 conduct annual fund-raising campaigns for the direct benefit of nonprofit member agencies.

40. From July 1, 1995, through June 30, 19992000, food, food products, and services sold to residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs and from July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.

41. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

42. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education, training, services, assistance, and support to elementary and secondary educational institutions, using the methods now in common use by parents and teachers organizations throughout the Commonwealth.

43. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to promote athletic programs, clinics, and organized sporting events and to provide opportunities for education, physical education, and the practice of sportsmanship through these programs to improve the quality of life for residents of the Commonwealth who are dependent on the use of wheelchairs for mobility.

44. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide independent living skills training, peer counseling, advocacy, information and referral, and other independent living services to individuals with physical and mental disabilities in Virginia, including the provision of (i) direct services to individuals with severe disabilities which result in a greater level of independence and community integration and (ii) services in the community which result in greater awareness of disability issues, physical and programmatic accessibility, and systems change.

45. From July 1, 1995, through June 30, 19992000, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide a nondenominational religious outreach program by lending or donating written material and audio or video tapes, at no cost to the recipient.

46. From July 1, 1995, through June 30, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, tangible personal property purchased for use or

552 consumption by a military-related foundation exempt from taxation under § 501 (c) (3) of the Internal  
553 Revenue Code which is organized to collect toys for needy children to be distributed during the  
554 Christmas season.

555 67. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
556 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
557 which is organized to work with young people, ages eight to eighteen, and adults, in solution-focused,  
558 youth development programs which help young people contribute positively to their own health and  
559 creativity and to the quality of life in their community.

560 68. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
561 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
562 which is organized to provide a disciplined, spiritual environment through a nonprofit half-way house  
563 for nonviolent offenders being discharged or diverted from prisons.

564 69. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
565 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
566 which is organized exclusively for the purpose of providing free educational services to the public  
567 regarding the preservation and protection of the Shenandoah River.

568 70. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
569 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501  
570 (c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating  
571 homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford  
572 to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning  
573 District established pursuant to § 15.2-4203.

574 71. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
575 consumption or sold by a nonprofit corporation which is exempt from federal income taxation pursuant  
576 to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing  
577 support to public libraries.

578 72. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
579 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
580 which is organized exclusively for the purpose of providing residential and housing facilities to those  
581 individuals who need assistance and support in adjusting to their environment, including individuals with  
582 mental retardation, mental illness and emotional disturbance and which is located in any county utilizing  
583 the county manager form of government.

584 73. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
585 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
586 which is organized exclusively for the purpose of providing financial help for housing, medical and  
587 dental, transportation and utility expenses, to individuals and families who find themselves in a sudden  
588 financial crisis and which is located in any county utilizing the county manager form of government.

589 74. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
590 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
591 which is organized to develop devotional and study materials of a religious nature, to help establish  
592 Bible study classes and to train leaders for and coordinate the operation of such classes.

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

597 76. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
598 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal  
599 Revenue Code and which is organized for the exclusive purpose of operating a long-term residential  
600 drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs,  
601 academic education and religious development, for young men ages thirteen through seventeen.

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

612 78. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
613 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal

Revenue Code which is organized to raise funds in order to improve the recreation and living facilities of a training center whose residents have special needs.

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

80. 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 give moral support to families and friends of individuals with autism, to provide financial support to children with autism in order for them to attend special summer programs and to maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar disorders.

81. 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 to provide support to persons with mental retardation by providing recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth Planning District established pursuant to § 15.2-4203.

82. 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 dispensing clothing to needy individuals, emergency victims, shelter residents and low-income school children.

83. 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 to provide an amateur hockey program for young people, to promote the development of hockey as a participation and spectator sport, and to assist the member players in character development by encouraging the ideals of sportsmanship, fair play, and team work.

84. 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, was organized prior to 1969 for the purpose of providing child day care services to low-income working families, and provides meals, dental care, and early intervention services for at-risk children.

85. From July 1, 1997, through June 30, ~~1999~~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 a network of congregations, agencies and community organizations with programs that provide support assistance, education and referral to people with physical, mental and social needs by trained and supportive volunteers.

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

87. From July 1, 1997, through June 30, ~~1999~~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 operating a summer camp for disadvantaged children ages nine through twelve without charge to the attendees or their families.

88. From July 1, 1997, through June 30, ~~1999~~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 (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend, convey and otherwise dispose of funds, real and personal property, and the income and proceeds therefrom, for the support of the United Jewish Appeal Inc.; and (iii) support such local and other Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies, organizations and institutions as may be approved by the board of directors or executive committee.

89. From July 1, 1997, through June 30, ~~1999~~2000, tangible personal property purchased or leased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii) coordinating a network among member organizations; (iii) providing information to its member organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and promoting research and study of environmental problems and promulgating the results thereof; and (v) promoting and supporting sound environmental protection policies.

675 90. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
676 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the  
677 Internal Revenue Code which is organized to provide supervised housing and residential support services  
678 to low-income, mentally and physically disabled individuals.

679 91. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
680 consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3)  
681 of the Internal Revenue Code which is organized for the purpose of granting wishes to children with  
682 life-threatening illnesses.

683 92. From July 1, 1997, through June 30, 19992000, 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 provide emergency financial assistance for rent, utilities, food, prescriptions and  
686 transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to  
687 teach reading through its literacy program to adults and families; and to teach parenting skills through  
688 its parenting program.

689 93. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
690 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is  
691 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated  
692 exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care  
693 services to low-income families, and is located in any county operating under the urban county  
694 executive form of government.

695 94. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
696 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
697 § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all  
698 backgrounds to grow and work together in a climate of freedom and harmony; to find their own  
699 identity, develop their potential, and achieve a sense of responsibility to family, community, country,  
700 and world; and to live and develop creatively in a democratic society in a continuously changing world,  
701 through year-round daily programming for school age girls.

702 95. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
703 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
704 § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the  
705 purpose of providing people with disabilities the assistance and support necessary to enable them to live  
706 valued lives in the community by providing twenty-four hour living assistance directly to Virginia  
707 citizens through residential arrangements, training and supervision.

708 96. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or  
709 consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income  
710 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of  
711 providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics  
712 within the Commonwealth, including operating an information clearinghouse, staffing a volunteer  
713 telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and  
714 coordinating Al-Anon public service activities for the general public, schools, hospitals, churches,  
715 professional community, and industry.

716 97. From July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or  
717 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
718 § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of promoting gardening  
719 among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging  
720 conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and  
721 assisting in the restoration and preservation of historic gardens in the Commonwealth.

722 98. From July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or  
723 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501  
724 (c) (3) of the Internal Revenue Code and is organized exclusively to support and strengthen the family  
725 unit by working to improve living conditions, and to provide meaningful activities for children and  
726 greater educational opportunities in a positive, constructive and structured environment through daycare,  
727 educational programs, home nursing care, grant programs, job counseling and job skills improvement  
728 programming.

729 99. From July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or  
730 consumption by a nonprofit volunteer organization which is exempt from federal income taxation  
731 pursuant to § 501 (c) (4) of the Internal Revenue Code and is organized for the purpose of sponsoring  
732 activities which provide for assistance to young people and the elderly, conservation of natural  
733 resources, development of community facilities and creation of international understanding and goodwill.

734 100. From July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or  
735 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
736 § 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.

798 113. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
799 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
800 which is organized exclusively to provide assistance to residents of the Commonwealth who served or  
801 had a family member serve in Operation Desert Shield-Desert Storm.

802 114. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
803 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
804 which is organized exclusively to provide (i) legal and accounting representation free of charge to  
805 Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and  
806 teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter,  
807 about low-income taxation.

808 115. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
809 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
810 which is organized exclusively for the purpose of providing educational opportunities to the citizens of  
811 the Commonwealth through publications, seminars, conferences, presentations, displays and activities  
812 related to the James River Watershed.

813 116. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
814 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
815 which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's  
816 roadways by working with traffic safety advocates in the development of strategies and programs to  
817 accomplish its goal.

818 117. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
819 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
820 which is organized exclusively to foster and encourage the development of 4-H youth and adults in  
821 cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such  
822 other local, county, state and federal agencies, civic groups, business concerns, and individuals that  
823 participate in the development of 4-H youth and adults through community programs and services.

824 118. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
825 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
826 which is organized exclusively to promote, develop, and maintain a comprehensive program for the  
827 education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

828 119. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
829 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
830 which is formed exclusively to provide emergency care for abused children, runaway children and  
831 homeless children.

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

837 121. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
838 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
839 Revenue Code and organized exclusively to perform missionary outreach work in West Africa by  
840 providing food, clothing and rent assistance.

841 122. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
842 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
843 which is organized exclusively to provide a means for citizens of the Commonwealth to work together  
844 to protect the Chesapeake Bay through education and to provide the public and policymakers with  
845 information related to Chesapeake Bay restoration efforts.

846 123. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
847 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
848 which is organized primarily to raise money to fund summer study scholarships to a British university  
849 for Richmond area high school teachers and rising college seniors attending Virginia colleges.

850 124. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
851 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
852 which is organized to provide daily care for preschool children of low-income families.

853 125. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
854 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
855 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for  
856 economic and personal independence of persons who are blind, primarily through creating, sustaining  
857 and improving employment.

858 126. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
859 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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 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,



921 philosophy and special needs of the American Indian, (iii) to meet the urgent needs of American Indians  
922 through nationwide charitable distribution programs, and (iv) to encourage awareness of American  
923 Indian arts, crafts and customs provided such property is distributed by the organization through its  
924 nationwide charitable distribution program.

925 5. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
926 consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal  
927 Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief  
928 Justice of the Supreme Court of the United States.

929 6. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
930 consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue  
931 Code and operating for the purpose of commemorating and preserving in a central repository the culture  
932 and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and  
933 other related historical data.

934 7. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
935 consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3)  
936 of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to  
937 promote the study, performance and public awareness of music by presenting performances of live music  
938 to youths and family groups, (iii) receives funding annually from at least three local governments in  
939 Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend  
940 the musical performances.

941 8. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
942 consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the  
943 Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis  
944 through museum exhibits, classes and performances.

945 9. From July 1, 1989, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
946 consumption by a national and international, nonprofit, scientific, and educational organization, exempt  
947 from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to  
948 preserving ecologically significant areas in order to safeguard rare or endangered species or critical  
949 natural habitats.

950 10. Tangible personal property purchased for use or consumption by a nonstock, nonprofit  
951 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized  
952 exclusively to provide a public park and botanical garden for the entertainment and recreation of the  
953 citizens of the Commonwealth and to promote the advancement of botanical science through research  
954 and education of science students.

955 11. a. From July 1, 1990, through June 30, ~~1999~~2000, tangible personal property purchased for use  
956 or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of  
957 the Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

958 b. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
959 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the  
960 Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

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

968 13. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
969 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
970 and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

971 14. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
972 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
973 Revenue Code and organized exclusively to produce contemporary American and English theatre by  
974 professional artists from throughout the country for the education and entertainment of Virginians.

975 15. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
976 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
977 Revenue Code and organized to collect, preserve and disseminate information concerning genealogical  
978 and historical data; to advance the practice of thorough and ethical research; to foster careful  
979 documentation and scholarly writing; and to issue publications relating to the field of genealogy.

980 16. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
981 consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of  
982 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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, 19992000, 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

1044 exchange of ideas and information and for historic research, preservation and educational purposes; by  
1045 administering property; and by sponsoring cooperative planning, research, fund-raising and public  
1046 educational programs.

1047 28. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
1048 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the  
1049 Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the  
1050 Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the  
1051 appreciation of the arts among school children.

1052 29. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
1053 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1054 Revenue Code and organized for the purpose of operating, managing, and promoting a museum  
1055 dedicated to recording, preserving, and providing information relating to the history of a city located in  
1056 the Hampton Roads area.

1057 30. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
1058 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1059 Revenue Code and organized for the purpose of promoting public interest and participation in the study,  
1060 research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical, and  
1061 scientific heritage by providing resources and support for Virginia's museums and historic sites by,  
1062 among other things, conducting education and training for museum staff and volunteers.

1063 31. From July 1, 1998, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
1064 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal  
1065 Revenue Code and organized exclusively to perpetuate a memorial to Holocaust victims and survivors as  
1066 well as to educate the general public through tours and lectures about the Holocaust.

1067 § 58.1-609.10. Miscellaneous exemptions.

1068 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606  
1069 shall not apply to the following:

1070 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.  
1071 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil  
1072 by an individual purchaser for other than business, commercial or industrial purposes. The Tax  
1073 Commissioner shall establish by regulation a system for use by dealers in classifying individual  
1074 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.  
1075 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any  
1076 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth  
1077 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the  
1078 domestic use portion.

1079 2. An occasional sale, as defined in § 58.1-602.

1080 3. Tangible personal property for future use by a person for taxable lease or rental as an established  
1081 business or part of an established business, or incidental or germane to such business, including a  
1082 simultaneous purchase and taxable leaseback.

1083 4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside  
1084 of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be  
1085 deemed to be delivery of goods for use or consumption outside of the Commonwealth.

1086 5. Sales of tangible personal property to a nonsectarian youth organization exempt from taxation  
1087 under § 501 (c) (3) of the Internal Revenue Code and sponsoring a national or international camping  
1088 assembly within this Commonwealth for seven continuous days or more with attendance in excess of  
1089 20,000, which sale of tangible personal property is for use or consumption at such camping assembly.

1090 6. Tangible personal property purchased with food coupons issued by the United States Department  
1091 of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special  
1092 Supplemental Food Program for Women, Infants, and Children.

1093 7. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use or  
1094 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
1095 Revenue Code and organized exclusively to promote efficiency and fairness in the offer and sale of  
1096 securities for the benefit of investors, securities issuers, and the general public, by providing for  
1097 electronic communication, filing, processing, dissemination and review of securities registration  
1098 materials, and by serving as a database for securities law information filed with regulators having  
1099 primary and immediate authority to administer the regulation of the commerce of securities.

1100 8. From July 1, 1995, through June 30, ~~1999~~2000, tangible personal property purchased for use in  
1101 the construction of improvements which are to be used solely for affordable rental dwelling units for  
1102 persons who are of the age of at least 62 years, if at least part of the funds for site development and the  
1103 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal  
1104 Revenue Code and if the amount of funds which would otherwise have to be provided by the tax  
1105 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall

be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing Tax Credit Program.

9. From July 1, 1995, through June 30, 19992000, tangible personal property donated or sold for distribution to individuals in the United States who have been victims of a natural disaster which has been declared a disaster for federal aid purposes by the President of the United States.

10. From July 1, 1995, through June 30, 19992000, copies of medical records purchased by an attorney or his law firm for use in case preparations.

11. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or consumption by a nonstock, nonprofit corporation organized under the laws of the State of Delaware which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and was formed for the purposes of (i) promoting the development of the private sector of the nation of Romania and (ii) carrying out all other purposes and policies of, and complying with, the relevant sections of the Support For East European Democracy Act of 1989 (P.L. 101-179, 22 U.S.C. § 5401 et seq.).

12. From July 1, 1997, through June 30, 19992000, 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 social welfare and defend the human rights of persons born and unborn.

13. From July 1, 1997, through June 30, 19992000, livestock sold at auction by a chamber of commerce exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the proceeds of such auction are distributed to contestants in a junior livestock show and sale.

14. From July 1, 1997, through June 30, 19992000, tangible personal property purchased for use or consumption by any civic youth organization or corporation which is organized solely for the purpose of promoting community little league-type baseball or softball.

15. From July 1, 1997, through June 30, 19992000, a professional's provision of original, revised, edited, reformatted or copied documents, including but not limited to documents stored on or transmitted by electronic media, to its client or to third parties in the course of the professional's rendition of services to its clientele.

16. From July 1, 1997, through June 30, 19992000, lodging and meals for members paid by and tangible personal property purchased for use or consumption by a nonprofit veterans association exempt from taxation under § 501 (c) (19) of the Internal Revenue Code and which is organized to provide scholarships to National Guard members and their families, extra life insurance for National Guard members, and interest-free loans to National Guard members who have lost their full-time jobs, homes or cars.

17. From July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or consumption by any organization which is organized solely for the purpose of operating a nonprofit swim team for children ages eighteen and under.

18. From July 1, 1998, through June 30, 19992000, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote long-distance running as a competitive sport and healthful exercise through publications, videos, races, training runs, safety workshops, clinics and cooperative fitness events with local communities.

19. From July 1, 1998, through June 30, 19992000, 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 is organized and operated exclusively to sponsor and promote baseball programs for boys ages thirteen through eighteen and to sponsor baseball tournaments from local through state levels.

20. From July 1, 1998, through June 30, 19992000, 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 advance the moral character of and promote sportsmanship, team spirit, fair play, honesty and patriotism among youth by providing and supervising a community soccer program.

21. From July 1, 1998, through June 30, 19992000, 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 many historic, cultural and natural qualities of a unique region that was once a stage for Civil War activity and continues to be a rich resource of rural and traditional town cultures and recreational activities.

22. From July 1, 1998, through June 30, 19992000, 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

**1167** Administration, and political subdivisions of the Commonwealth.