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HOUSE BILL NO. 1571

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Joint Conference Committee
on February 26, 1999)

(Patron Prior to Substitute—Delegate Parrish)

A BILL to amend and reenact §§ 30-19.05, 30-19.1:3, 58.1-608.2, 58.1-609.1, 58.1-609.4, 58.1-609.7 through 58.1-609.10, 58.1-623, and 58.1-623.1 of the Code of Virginia, relating to exemptions from the retail sales and use tax.

Be it enacted by the General Assembly of Virginia:

1. That §§ 30-19.05, 30-19.1:3, 58.1-608.2, 58.1-609.1, 58.1-609.4, 58.1-609.7 through 58.1-609.10, 58.1-623, and 58.1-623.1 of the Code of Virginia are amended and reenacted as follows:

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

A. When any ~~legislation involving bill establishing, expanding, extending the expiration date of, or renewing an exemption or exclusion from the retail sales and use tax pursuant to Chapter 6 (§ 58.1-600 et seq.) of Title 58.1 is expected to be submitted~~ referred to a committee of the General Assembly during its next regular session convened in an even-numbered year, the chairman of the committee shall require, prior to consideration by the committee of the bill, a determination in writing by the Department of Taxation that the information required by this section has been provided and, if applicable, that the Department has determined that the requirements of subsection D have been satisfied. The Department of Taxation shall issue a preliminary determination, by January 5 prior to the session of the General Assembly in which such bill may to be considered, of such matters. If such information is incomplete, the Department shall explain the nature of the deficiencies. A copy of the preliminary determination shall be provided to the Division of Legislative Services as provided in subsection B of § 30-19.1:3

B. A member of the General Assembly intending to patron a bill (i) establishing or expanding an exemption or exclusion from the retail sales and use tax shall by the November 1 or (ii) extending the expiration date of or renewing an exemption or exclusion from the retail sales and use tax shall by the July 1, preceding the next regular session during which such bill may be considered submit to the Department of Taxation by November 1 the following information:

1. Estimate of state and local revenues which will be foregone as a direct result of the exemption;
2. Beneficiaries of the exemption;
3. Direct or indirect local, state or federal government assistance received by the person seeking exemption;
4. The extent to which the person, property, service or industry is exempt from the retail sales and use tax in other states;
5. Any external statutory, constitutional or judicial mandates in favor of the exemption;
6. Other state taxes to which the person, property, service or industry is subject;
7. Similar taxpayers who are not entitled to a retail sales and use tax exemption; and
8. Other criteria, facts or circumstances which may be relevant to the request for exemption.

B C. In addition, ~~organizations seeking an exemption to the information required by subsection B,~~ the member of the General Assembly intending to patron a bill applicable to a nonprofit organization which establishes, expands, extends the expiration date of or renews an exemption or exclusion from the retail sales and use tax under the categories of educational (§ 58.1-609.4), medical-related (§ 58.1-609.7), civic and community service (§ 58.1-609.8), and cultural (§ 58.1-609.9), and miscellaneous (§ 58.1-609.10) shall submit to the Department of Taxation, with the information required by subsection B, the following information:

1. Exemption from federal income taxation under either § 501 (c) (3) or § 501 (c) (4) of the Internal Revenue Code, as evidenced by a ruling or other such documentation;
2. The ~~charitable~~ purpose or purposes for which the entity is organized and operated, and the ~~charitable~~ functions and services it exists to deliver, provided to Virginia citizens, along with an explanation of such services;
3. Proof that no more than ~~one-third~~ forty percent of the organization's gross annual revenue, under generally accepted accounting principles, is spent on general administration, including salaries and fundraising;
4. The location of the organization's financial records available for public inspection and certification that such records are true, accurate, and complete. Salaries, including all benefits, of the five most highly compensated employees shall be specifically disclosed. Organizations whose gross annual revenue is \$250,000 or greater shall be subject to an annual financial audit performed by an independent certified public accountant. Such audit report or reports shall be attached to the organization's application

60 for tax exempt status;

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

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

63 Unless the General Assembly has enacted an exemption category or classification without regard to
64 an organization's compliance with the above six items, requirements of items 1 and 3 constitute a
65 continuing obligation and condition for maintaining tax exempt status for sales and use tax purposes;
66 and the failure to do so may constitute grounds for the revocation of such status.

67 *D. An organization for which the information described in subsection C is required to be submitted*
68 *shall not be eligible for exemption from the retail sales and use tax unless the Department of Taxation*
69 *has determined that:*

70 1. *The organization is exempt from federal income taxation under either § 501 (c) (3) or § 501 (c)*
71 *(4) of the Internal Revenue Code;*

72 2. *No more than forty percent of the organization's gross annual revenue, under generally accepted*
73 *accounting principles, is spent on general administration, including salaries and fundraising;*

74 3. *If applicable, the organization is in compliance with the provisions of Chapter 5 (§ 57-48 et seq.)*
75 *of Title 57; and*

76 4. *The requested exemption is applicable only to purchases by the organization of tangible personal*
77 *property; however, this provision shall not apply with respect to the extension or renewal of an existing*
78 *sales and use tax exemption.*

79 *The failure of such an organization to maintain compliance with the provisions of this subsection*
80 *shall constitute grounds for revocation by the Department of its exemption from the retail sales and use*
81 *tax pursuant to §§ 58.1-608.2 and 58.1-623.1. Under circumstances evidencing a willful disregard or*
82 *misuse of such tax exempt status, revocation the Tax Commissioner may revoke an organization's*
83 *exemption back to the date of noncompliance, subject to the applicable statute of limitations; may be the*
84 *appropriate sanction. No such retroactive revocation shall be implemented unless the Tax Commissioner*
85 *has first utilized the procedure prescribed in subsection A of § 58.1-623.1.*

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

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

94 *E. By July 1, 2000, any nonprofit organization, other than a nonprofit church, that has qualified for*
95 *a sales and use tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10,*
96 *shall submit to the Department of Taxation the information set forth in subsections B and C, for*
97 *consideration of the extension of such exemption during the 2001 Session of the General Assembly. Such*
98 *organizations shall thereafter update such information in accordance with the following schedule: (i)*
99 *organizations exempt under § 58.1-609.4 shall submit updated information by July 1, 2001, for*
100 *consideration of the extension of such exemption during the 2002 Session of the General Assembly; (ii)*
101 *organizations exempt under § 58.1-609.7 shall submit updated information by July 1, 2002, for*
102 *consideration of the extension of such exemption during the 2003 Session of the General Assembly; (iii)*
103 *the first half of organizations exempt under § 58.1-609.8, as determined by the Department, shall submit*
104 *updated information by July 1, 2003, for consideration of the extension of such exemption during the*
105 *2004 Session of the General Assembly; (iv) the second half of organizations exempt under § 58.1-609.8,*
106 *as determined by the Department, shall submit updated information by July 1, 2004, for consideration of*
107 *the extension of such exemption during the 2005 Session of the General Assembly; and (v) organizations*
108 *exempt under §§ 58.1-609.9 and 58.1-609.10 shall submit updated information by July 1, 2005, for*
109 *consideration of the extension of such exemption during the 2006 Session of the General Assembly. Each*
110 *organization shall submit updated information every five years after this initial update. Failure to make*
111 *a complete and timely submission of the required information shall constitute grounds for revocation by*
112 *the Department of the organization's exemption from the retail sales and use tax.*

113 *F. Any nonprofit organization, other than a nonprofit church, that has qualified for a sales and use*
114 *tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10, and which has*
115 *been determined by the Department of Taxation to have provided the information required by*
116 *subsections B and C and, if applicable, to have satisfied the requirements of subsection D, shall be*
117 *issued a numbered exemption certificate or certificate of registration pursuant to § 58.1-623. The*
118 *exemption certificate or certificate of registration shall expire upon the scheduled expiration of the*
119 *subdivision of the section under which the organization has qualified for the exemption, and a new*
120 *certificate thereafter shall be issued to each organization which submits the required updated*
121 *information and has been determined to have met the requirements of this section.*

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

§ 30-19.1:3. Limiting time for introduction and consideration of retail sales and use tax exemption bills.

A. Any bill ~~providing for a new~~ *establishing, expanding, extending the expiration date of, or renewing an exemption or exclusion from the* retail sales and use tax ~~exemption pursuant to Chapter 6~~ (§ 58.1-600 *et seq.*) of Title 58.1 shall be introduced for consideration by the General Assembly no later than the first calendar day of any regular session of the General Assembly ~~convened in an even-numbered year, unless requested by the Governor.~~

B. No bill ~~providing for a retail sales and use tax exemption described in subsection A of this section~~ shall be drafted or otherwise prepared by the Division of Legislative Services ~~unless until the drafting request is accompanied by~~ Division *has received* the Department of Taxation's preliminary determination as provided by subsection B A of § 30-19.05.

C. ~~Effective on and after July 1, 1998, any~~ Any bill ~~providing for establishing or expanding a retail sales and use tax exemption for nonprofit organizations under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10~~ shall be considered by the General Assembly only in regular sessions convened in even-numbered years.

D. The provisions of subsections A, B, and C of this section shall not apply with respect to any bill ~~extending the expiration date or~~ delaying the effective date of any retail sales and use tax exemption.

§ 58.1-608.2. Additional requirements applicable to certain of the nonprofit exemptions.

A. On and after July 1, 1994, in addition to the requirements set forth in ~~any exemption category or classification added to §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, and 58.1-609.9, or extension or renewal thereof, and 58.1-609.10, any such nonprofit organization that has qualified for a sales and use tax exemption under any of such sections and is required to submit to the Department of Taxation the information required by subsection C of § 30-19.05~~ shall also remain in compliance with the provisions of subsection D of § 30-19.05 B, and the failure to do so ~~may~~ *shall* constitute grounds for the revocation of exempt status.

B. Organizations which seek exempt status with the Department of Taxation after an exemption category or classification under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, ~~or §~~ 58.1-609.9 *or 58.1-609.10* has been enacted shall qualify for exempt status if the Department of Taxation issues, *in addition to an exemption certificate or certificate of registration as provided in subsection F of § 30-19.05,* a determination letter which states that such organization satisfies the requirements of *subsections B, C, and D of § 30-19.05 B.* No further action by the General Assembly shall be required until such time as the exemption category or classification may be the subject of a bill seeking renewal, extension, or further amendment.

§ 58.1-609.1. Governmental and commodities 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. Fuels which are subject to the tax imposed by Chapter 21 (§ 58.1-2100 *et seq.*) of this title. Persons who are refunded any such fuel tax shall, however, be subject to the tax imposed by this chapter, unless such taxes would be specifically exempted pursuant to any provision of this section.

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

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

4. Tangible personal property for use or consumption by the Commonwealth, any political subdivision of the Commonwealth, or the United States. This exclusion shall not apply to sales and leases to privately owned financial and other privately owned corporations chartered by the United States.

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

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

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

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

9. Watercraft as defined in § 58.1-1401.

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

11. Sales by prisoners confined in state correctional facilities of artistic products personally made by

183 the prisoners as authorized by § 53.1-46.

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

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

189 14. Tangible personal property sold to residents and patients of the Virginia Veterans Care Center at
190 a canteen operated by the Virginia Veterans Care Center Board of Trustees established pursuant to
191 § 2.1-744.1.

192 15. *Tangible personal property for use or consumption by any nonprofit organization whose members*
193 *include the Commonwealth and other states and which is organized for the purpose of fostering*
194 *interstate cooperation and excellence in government.*

195 § 58.1-609.4. Educational exemptions.

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

198 1. School lunches sold and served to pupils and employees of schools and subsidized by government;
199 school textbooks sold by a local board or authorized agency thereof; and school textbooks sold for use
200 by students attending a nonprofit college or other institution of learning, when sold (i) by such
201 institution of learning or (ii) by any other dealer, when such textbooks have been certified by a
202 department or instructor of such institution of learning as required textbooks for students attending
203 courses at such institution.

204 2. (i) Tangible personal property for use or consumption by a college or other institution of learning,
205 including food purchased for free distribution at the facilities of the college or other institution of
206 learning, and (ii) tangible personal property for use or consumption by, sold by, or donated to a
207 noncommercial educational telecommunications entity, said exemption to apply to each transaction in the
208 chain of commerce from manufacture to final disposition, provided that such college, institution of
209 learning, or telecommunications entity is nonprofit.

210 3. ~~Tangible~~ *Through June 30, 2001, tangible* personal property purchased by an organization exempt
211 from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the
212 purpose of providing education, training and services to retarded citizens of the Commonwealth,
213 provided that such property is used exclusively for the purpose set forth herein and that such
214 organization receives more than fifty percent of its total funding from federal, state, or local
215 governments.

216 4. ~~Tangible~~ *Through June 30, 2001, tangible* personal property and services purchased by an
217 educational institution doing business in the Commonwealth which (i) admits regularly enrolled high
218 school and college students and (ii) provides a face-to-face educational experience in American
219 government, a program which leads towards the successful completion of United States history, civics,
220 and problems in democracy courses in high school, or which is acceptable for full credit towards an
221 undergraduate or graduate level college degree, provided such institution is nonprofit.

222 5. ~~Books~~ *Through June 30, 2001, books* and other reading materials for use by nonprofit
223 organizations organized solely to distribute such books and reading materials to school-age children.

224 6. ~~Tangible~~ *Through June 30, 2001, tangible* personal property purchased for use by a nonprofit,
225 nonstock corporation which receives no financial aid from the Commonwealth or the federal government
226 and is organized exclusively for the purpose of operating, at no charge to the pupils, a combination
227 boarding and day school for the severely physically handicapped children and young adults of the
228 Commonwealth.

229 7. ~~Tangible~~ *Through June 30, 2001, tangible* personal property sold or leased to a foundation which
230 exclusively provides either training and education of any type or duration for employees of
231 governmental law-enforcement and corrections agencies or education of the public in citizen cooperation
232 with public authorities in crime prevention and solution, provided such foundation is nonprofit.

233 8. ~~Tangible~~ *Through June 30, 2001, tangible* personal property purchased for use, consumption, or
234 sale at retail by a nonprofit elementary or secondary school, or Parent Teacher Association or other
235 group associated with a nonprofit elementary or secondary school for use in fund-raising activities, the
236 net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used
237 to purchase certified school equipment, and certified school equipment purchased by such groups for
238 contribution directly to the school. For the purposes of this subdivision, "certified school equipment"
239 means equipment for which the Parent Teacher Association or other group has received certification
240 from the school that it will accept as a donation of equipment. The certification provided by the school
241 shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the
242 other provisions of this subdivision, the tax shall not apply to the sale of class rings, school
243 photographs, and other fund-raising programs from which a nonprofit elementary or secondary school
244 receives a commission or the net proceeds after the payment of vendors and other direct expenses.

9. a. From July 1, 1989, through June 30, 2001, 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 primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers and which has a regularly prescribed curriculum.

b. From July 1, 1990, through June 30, 2001, 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 primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers or teachers who are college graduates holding a degree from an accredited four-year institution of higher education and certified by an organization recognized by the U.S. Department of Education or by some other nationally recognized organization, and which has a regularly prescribed curriculum.

10. From July 1, 1989, through June 30, 2001, personal property purchased for use or consumption by a private, nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which operates a county public library, and such library is also used as a recreational center for county residents.

11. From July 1, 1989, through June 30, 2001, 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 primarily for the purpose of operating a public library.

12. From July 1, 1990, through June 30, 2001, tangible personal property and services purchased for use by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which is organized and operated primarily for the purpose of encouraging participation in the free enterprise system through information programs directed to secondary schools and college students, college scholarship programs, and recognition of achievement in the American free enterprise system.

13. From July 1, 1990, through June 30, 2001, 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 primarily for the purpose of operating an arts center which offers and sponsors a year-round schedule of art education classes for adults and children, a continuous series of exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or a nominal charge.

14. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit volunteer 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 enhancing education by assisting a city public library with its physical and service needs.

15. From July 1, 1991, through June 30, 2001, 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 combat illiteracy by tutoring and training adults and by increasing community awareness of the illiteracy problem.

16. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of raising funds for grant aid to any state, county or municipal library open to the public within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

17. From July 1, 1995, through June 30, 2001, 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 educational and recreational services for at-risk youth and which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

18. From July 1, 1995, through June 30, 2001, 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 specialized information and referral services, education programs and advocacy on behalf of deaf and hard-of-hearing persons within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

19. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit research, educational, and communications organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote highway safety.

20. From July 1, 1996, through June 30, 2001, 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 as a consortium of not less than forty private, historically black colleges and universities for the purposes of raising funds, providing program services, and offering technical services to support its member colleges and universities and their students.

21. From July 1, 1997, through June 30, 2001, 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 (i) to conduct and publish educational research for public school improvement, reform, and teacher education and (ii) to disseminate such research in the community to encourage residents to take an interest in the teaching and learning activities of local schools.

22. From July 1, 1997, through June 30, 2001, 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 designs, equips and operates educational telecommunications networks and classrooms serving schools and colleges within the Commonwealth and whose activities include purchasing audio-visual equipment, contracting for transmission services and training teachers.

23. From July 1, 1997, through June 30, 2001, 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 for the exclusive purpose of supporting reading education programs for all Virginia citizens, accomplished through local councils, special interest councils, teacher-training programs and annual conventions where ideas, techniques and methods are shared by educator members who will use the acquired knowledge in direct reading education.

24. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit scientific, educational, and charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of emphasizing scientific investigation and holding an annual science fair for students within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

25. From July 1, 1997, through June 30, 2001, 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 residential treatment and educational services to abused children and their families and to operate a Head Start program.

26. From July 1, 1997, through June 30, 2001, 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 educate the public about animal agriculture and its importance to the quality of life of citizens, and to support research and education to continuously improve animal agriculture production practices.

27. From July 1, 1997, through June 30, 2001, 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 and advance the interests of vocational-technical education in the public schools.

28. From July 1, 1998, through June 30, ~~1999~~2001, 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 operate a school which provides an ecumenical Christian education for students in grades seven through twelve and to develop Christian study programs and to train teachers for excellence in education.

29. From July 1, 1998, through June 30, ~~1999~~2001, tangible personal property purchased for use or consumption by a nonprofit corporation located in the Tidewater region, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to nurture pre-school children of parents pursuing self-sufficiency, by providing an affordable, quality education program.

30. From July 1, 1998, through June 30, ~~1999~~2001, 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 for the purposes of (i) developing a pool of data processing professionals who will share their knowledge and business expertise with members of the organization and other members of the community who are evaluating information technology for ongoing endeavors, (ii) sponsoring high school computer competitions, community computer training camps, and free data processing workshops and classes, and (iii) providing college scholarships to computer competition team members.

§ 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 Through June 30, 2001, tangible~~ personal property for use or consumption by a nonprofit hospital or a nonprofit licensed nursing home.

5. ~~Tangible Through June 30, 2001, 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 Through June 30, 2001, 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 Through June 30, 2001, 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 Through June 30, 2001, tangible~~ personal property purchased for use or consumption by health maintenance organizations licensed under Chapter 43 (§ 38.2-4300 et seq.) of Title 38.2 which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code.

11. ~~Tangible Through June 30, 2001, tangible~~ personal property for use or consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth exclusively for the purpose of conducting a clinic furnishing free health care services by licensed physicians and dentists.

12. ~~Tangible Through June 30, 2001, tangible~~ personal property purchased for use or consumption by any nonprofit hospital, cooperative or nonprofit hospital corporation organized and operated for the sole purpose of providing services exclusively to nonprofit hospitals. This exemption shall not apply to any nonprofit hospital, cooperative or nonprofit hospital corporation providing services of any kind or to any extent to other than nonprofit hospitals.

13. From July 1, 1989, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit high blood pressure center which is used exclusively to provide medical assistance to indigent persons diagnosed with hypertension.

14. From July 1, 1989, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established for purposes of procuring, preserving, processing, allocating or distributing bones, organs, blood, skin and other human tissue to licensed physicians for clinical use.

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

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

16. From July 1, 1994, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or

429 consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c)
430 (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health
431 care to indigent children and young adults in developing countries and the United States.

432 17. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
433 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
434 Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to
435 the promotion of health within the boundaries of the Eighth Planning District established pursuant to
436 § 15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall
437 charge less than prevailing rates to those who are unable to obtain health care through conventional
438 means and (ii) educating and providing information to the general public regarding the treatment and
439 prevention of those conditions which commonly affect the poor.

440 18. From July 1, 1995, through June 30, ~~1999~~ 2001, equipment and supplies purchased for use or
441 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
442 the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing
443 charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients
444 in the Commonwealth.

445 19. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
446 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
447 Revenue Code, organized exclusively to provide medical and psychological evaluations and direct
448 therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims
449 within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

450 20. Through June 30, ~~1999~~ 2001, medical products and supplies, which are otherwise taxable, such
451 as bandages, gauze dressings, incontinence products and wound-care products, when purchased by a
452 Medicaid recipient through a Department of Medical Assistance Services provider agreement.

453 21. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
454 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
455 and established to provide a comprehensive network of medical and psycho-social treatment to adults,
456 on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the
457 boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

458 22. From July 1, 1996, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
459 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
460 and organized and operated primarily to benefit a medical college affiliated with a state university by
461 providing support services to and conducting the professional practices of faculty members associated
462 with such medical college.

463 23. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
464 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
465 Revenue Code and established at the initiative of the General Assembly and its Joint Commission on
466 Health Care to increase access to primary and preventive health care for Virginia's uninsured and
467 medically underserved citizens.

468 24. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
469 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
470 and established to coordinate and facilitate the delivery of health care services to the children, aged birth
471 to six years, of families whose incomes fall below the federal poverty level.

472 25. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
473 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
474 and organized and operated to initiate, promote, assist, develop, maintain, and conduct, directly or
475 indirectly, studies, investigations and research relating to the treatment and prevention of birth defects.

476 26. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
477 consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
478 and established to promote quality health care and health care education in the Roanoke Valley by
479 promoting health care research, providing health care education, and establishing scholarships for needy
480 and deserving students who are pursuing health care careers.

481 27. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
482 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
483 and established to provide dental services within the boundaries of the Eighth Planning District
484 established pursuant to § 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists
485 who volunteer their time.

486 28. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
487 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
488 and established to provide patient, family and community education programs about cancer as well as
489 free community cancer screenings and to acquire, own and operate an out-patient medical facility for the
490 provision of radiation therapy services to cancer patients.

29. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide support and assistance to primary and secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate community education of the disease; and to support research into its prevention.

30. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide breast cancer support and outreach for the medically underserved, including free mammography programs.

31. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purposes of developing a coordinated citizens' voluntary movement to work toward improved care and treatment of persons affected with kidney disease, and improving methods and services in research, prevention, detection, diagnosis and treatment of kidney disease and disorders.

§ 58.1-609.8. Nonprofit civic and community service exemptions.

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

1. ~~Tangible Through June 30, 2001, tangible~~ tangible personal property purchased for use or consumption by or sold by a volunteer fire department or volunteer rescue squad, an auxiliary or junior organization of such department or squad not conducted for profit, a nonprofit association of which the regular membership is composed of such volunteer fire departments or volunteer rescue squads, and construction materials to be incorporated into realty when sold to and used by such organization, rather than a contractor, in construction, maintenance, or repair of any property of such organization.

2. Tangible personal property, except property used in any form ~~of~~ for recording and reproducing services, purchased by nonprofit churches which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, or whose real property is exempt from local taxation pursuant to the provisions of § 58.1-3606, for use (i) in religious worship services by a congregation or church membership while meeting together in a single location and (ii) in the libraries, offices, meeting or counseling rooms or other rooms in the public church buildings used in carrying out the work of the church and its related ministries, including kindergarten, elementary and secondary schools. The exemption for such churches shall also include baptistries; bulletins, programs, newspapers and newsletters which do not contain paid advertising and are used in carrying out the work of the church; gifts including food for distribution outside the public church building; and food, disposable serving items, cleaning supplies and teaching materials used in the operation of camps or conference centers by the church or an organization composed of churches that are exempt under this subdivision and which are used in carrying out the work of the church or churches.

3. a. ~~Tangible Through June 30, 2001, tangible~~ tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly qualifying under 42 U.S.C. § 3030 (e) through (g), as amended, as administered by the Virginia Department for the Aging, and the food and food products sold under such programs to elderly persons and the food and food products sold by such program participants to disabled or handicapped persons under the age of sixty.

b. From July 1, 1997, through June 30, ~~1999~~ 2001, all other tangible personal property purchased by the area agencies on aging through programs administered by the Virginia Department for the Aging.

4. ~~Tangible Through June 30, 2001, tangible~~ tangible personal property bought, sold or used by Virginia Federation of Humane Societies or any chartered, nonprofit organization incorporated under the laws of this Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

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

6. ~~Tangible Through June 30, 2001, tangible~~ tangible personal property purchased by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal property is distributed at no cost to financially needy persons.

7. ~~Tangible Through June 30, 2001, tangible~~ tangible personal property, including food and food products, purchased for use or consumption by a residential youth shelter organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, provided such organization is organized exclusively for maintaining and operating group homes for the shelter and care of abused and neglected children in the Commonwealth on a long-term or short-term basis.

8. ~~Tangible~~ *Through June 30, 2001, tangible* personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing education, training, services, and assistance in independent living to foster care children and youth without families.

9. ~~Tangible~~ *Through June 30, 2001, tangible* personal property for use or consumption by, sold by or donated to a food bank or organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the distribution of foods to infants, the ill, or the needy; the exemptions shall apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such food bank or organization is not conducted for profit.

10. ~~Tangible~~ *Through June 30, 2001, tangible* personal property for use or consumption by a licensed nonprofit adult care residence as defined in § 63.1-172 or a licensed nonprofit adult day-care center as defined in § 63.1-194.1.

11. a. From July 1, 1989, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Commonwealth.

b. From July 1, 1997, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Fifth Planning District or Eleventh Planning District, established pursuant to § 15.2-4203.

12. From July 1, 1989, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a shelter for homeless individuals operated by an organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible personal property purchased for use or consumption by a § 501 (c) (3) organization that is organized exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the Commonwealth.

13. From July 1, 1989, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of preparing and publishing a free travel guide for handicapped travelers.

14. From July 1, 1989, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character development and citizenship training of its members using the methods now in common use by Girl Scout or Boy Scout organizations in Virginia.

15. From July 1, 1990, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a nonprofit organization which under contract with a municipality operates Head Start programs, extended day-care programs, and a shelter for runaways.

16. From July 1, 1990, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to offer social services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons, find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid); family life education; assistance to persons interested in the adoption of children or acting as foster care parents; counseling to persons in financial need or distress and the provision of services related thereto; counseling for individuals living with persons afflicted with mental health problems or the mentally retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social welfare activities.

17. From July 1, 1990, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training programs, emergency assistance (including the provision of food) to persons in financial need who may face eviction or termination of utility services, and related social welfare activities.

18. From July 1, 1990, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which provides equipment, furniture, motor vehicles, and other types of tangible personal property to assist mentally retarded or mentally ill citizens of the Commonwealth.

19. From July 1, 1991, through June 30, ~~1999~~ *2001*, tangible personal property purchased for use or consumption by a community action agency as defined in § 2.1-588.

20. Effective retroactive to January 1, 1984, and through June 30, ~~1999~~ 2001, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

21. Effective retroactive to January 1, 1984, and through June 30, ~~1999~~ 2001, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia, through medical research, public education focusing on disease prevention and education, patient education including information on coping with lung disease, smoking and air pollution prevention, and professional education and training.

22. Effective retroactive to January 1, 1984, and through June 30, ~~1999~~ 2001, tangible personal property for use or consumption, or further distribution, or sold by a statewide organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training.

23. Effective retroactive to January 1, 1984, and through June 30, ~~1999~~ 2001, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing suffering from cancer through research, education and service.

24. From July 1, 1991, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of promoting and supporting conservation and environmental issues throughout the Commonwealth by encouraging the protection and restoration of waters, wildlife and land; safeguarding the public health by eliminating pollution; nurturing and improving wildlife stocks; promoting the highest standards of sportsmanship and strengthening farmer-sportsmen understanding; and performing other environmental services.

25. From July 1, 1991, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to provide immediate and affordable counseling, and regularly scheduled workshops to address the psychological, educational, and professional concerns of women and their families.

26. From July 1, 1991, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to advance the moral character of and to promote sportsmanship, team spirit, fair play, honesty, and patriotism among youth by providing and supervising clean and wholesome activities for the youth in Appomattox County who participate in its programs.

27. From July 1, 1991, through June 30, ~~1999~~ 2001, tangible personal property purchased and sold by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance (i) to the blind or visually impaired or for programs devoted to the prevention of the loss of eyesight; (ii) to the deaf or hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized.

28. From July 1, 1991, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption in the performance of emergency services by Radio Emergency Associated Communications Teams which are nonprofit organizations that operate and maintain public service communications and provide emergency services to motorists and their local communities.

29. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

30. From July 1, 1995, through June 30, ~~1999~~ 2001, 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

675 of the Twenty-third Planning District established pursuant to § 15.2-4203 between age sixteen and
676 sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following
677 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention
678 level; and (iii) "in-house" treatment and care at the residential level.

679 31. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property sold by an
680 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for
681 the purpose of providing food packages at a reduced price through host organizations (i.e., churches,
682 community centers, senior centers, medical centers, Headstart programs) to individuals who agree to
683 perform community service.

684 32. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
685 consumption by organizations exempt from taxation under § 501 (c) (4) of the Internal Revenue Code (i)
686 which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen
687 states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under § 501 (c)
688 (4) of the Internal Revenue Code and (ii) whose purposes are to improve their communities through
689 public works, fund raisers, and donations to other community groups.

690 33. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
691 consumption by a nonprofit family service organization exempt from taxation under § 501 (c) (3) of the
692 Internal Revenue Code and organized (i) to preserve, strengthen and promote healthy family life, to
693 prevent individual and family breakdown, and to address other human service needs; (ii) to help solve
694 the problems created by homelessness, substance abuse, dysfunctional families and cultural diversity
695 through family and multicultural counseling, neighborhood development, college intern training, special
696 foster care and housing services; (iii) to assist families in crisis, homeless youth and the elderly by
697 providing a variety of social services such as services on behalf of children in their own homes, group
698 programs for predelinquent and delinquent youths, individual and family counseling, family life
699 education, and financial assistance and legal aid; or (iv) to provide services to families including
700 professional counseling, home care aid, treatment for domestic violence, and casework services for older
701 adults.

702 34. From July 1, 1995, through June 30, ~~1999~~ 2001, lodging and meals for athletes, volunteers, and
703 staff paid by, and tangible personal property purchased for use or consumption by a nonprofit
704 organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and
705 organized exclusively to provide year-round sports training and athletic competition in a variety of
706 Olympic-type sports for persons in Virginia with mental retardation, age five and older, at no cost to the
707 athlete.

708 35. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
709 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
710 and organized and operated exclusively to foster, sponsor and promote sportsmanship, recreation, and
711 health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning
712 District established pursuant to § 15.2-4203.

713 36. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
714 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
715 Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning
716 District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and
717 assistance in the use of, and information concerning state-of-the-art technology in order to maximize
718 their potential independence in their community; to maintain a computer technology information and
719 lending library; to offer information and assistance on the use of technology in transition planning and
720 independent living; and to conduct workshops and presentations on the uses of computer-related
721 technology.

722 37. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
723 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
724 Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected
725 children through volunteer court-appointed special advocates.

726 38. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
727 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
728 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
729 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
730 § 15.2-4203.

731 39. From July 1, 1996, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
732 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
733 Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit
734 of nonprofit member agencies.

735 40. From July 1, 1995, through June 30, ~~1999~~ 2001, food, food products, and services sold to
736 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, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.

41. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

42. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education, training, services, assistance, and support to elementary and secondary educational institutions, using the methods now in common use by parents and teachers organizations throughout the Commonwealth.

43. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to promote athletic programs, clinics, and organized sporting events and to provide opportunities for education, physical education, and the practice of sportsmanship through these programs to improve the quality of life for residents of the Commonwealth who are dependent on the use of wheelchairs for mobility.

44. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide independent living skills training, peer counseling, advocacy, information and referral, and other independent living services to individuals with physical and mental disabilities in Virginia, including the provision of (i) direct services to individuals with severe disabilities which result in a greater level of independence and community integration and (ii) services in the community which result in greater awareness of disability issues, physical and programmatic accessibility, and systems change.

45. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide a nondenominational religious outreach program by lending or donating written material and audio or video tapes, at no cost to the recipient.

46. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to promote character development and citizenship training for youth within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203 by providing a supervised physical education program through softball teams and leagues.

47. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide needy individuals with financial assistance for rent and mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

48. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to repair or rehabilitate homes owned and occupied by low-income persons who could not otherwise afford to finance the rehabilitation or repair of their homes within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

49. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing students for agricultural careers in marketing, processing, communications, education, horticulture, production, natural resources, forestry and agribusiness, including plant and animal sciences; (ii) applying such knowledge and skills in a supervised setting either at home or a part-time workplace; and (iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.

50. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property and services purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide funds for the benefit of various

charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The Leukemia Society, the Don Shula Foundation, Inc., and Children's National Medical Center's National SAFE KIDS Campaign.

51. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

52. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and located in a city having a population of no less than 66,000 and no greater than 67,000 which is organized exclusively to provide no more than one meal per day to the needy or underprivileged, provided such meals are distributed without cost.

53. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to advocate, plan, and develop programs and services within the boundaries of the Third Planning District established pursuant to § 15.2-4203 that help persons with disabilities reach their maximum level of personal independence by educating the public, promoting the needs and rights of persons with disabilities, and helping such persons attain their potential for independent living.

54. From July 1, 1995, through June 30, ~~1999~~ 2001, food and other tangible personal property purchased in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a summer recreational camp and related facilities for use by mentally handicapped citizens of the Commonwealth within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

55. Effective retroactive to January 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by, or sold by, a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to restore, cultivate, and enhance wilderness lands and wildlife habitat, including water resources, within Virginia and to educate and foster good relations between all citizens of the Commonwealth regarding the restoration of damaged lands.

56. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing counseling, education, and supportive services on a community-wide basis to help solve family and personal problems within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

57. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of limited financial means, qualified housing for mentally and physically disabled persons, and qualified housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, all as provided under the Internal Revenue Code and interpretations thereof.

58. From July 1, 1995, through June 30, ~~1999~~ 2001, 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, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing low-income and moderate-income working families within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 with quality care for children through the sponsorship of (i) training, technical assistance, mentoring, and support services to the early childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals served to children by area home-based providers; and (iv) child-care referral programs.

60. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of

the Internal Revenue Code and organized for the exclusive purpose of supporting community action activities, including housing and fuel assistance, job counseling, youth service opportunities, and other community-oriented charitable activities within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

61. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing counseling for individuals and families within the boundaries of the Twenty-first Planning District established pursuant to § 15.2-4203, including group counseling, family life education programs and workshops, consumer credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

62. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate permanent housing and to provide supportive residential mental health services for homeless persons and other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

63. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world.

64. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the care, support, and strengthening of children and families and provides certain services and programs, including special education, individual and family counseling, conflict mediation, prenatal counseling, adoptive placements, post-adoption services, in-home services, therapeutic foster care, residential treatment, and independent living, within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

65. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of rendering mutual aid to sick, disabled and needy members and their families; promoting social and intellectual activities among its members and their families; and promoting and conducting educational, charitable, religious, social welfare and public relief work.

66. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a military-related foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to collect toys for needy children to be distributed during the Christmas season.

67. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to work with young people, ages eight to eighteen, and adults, in solution-focused, youth development programs which help young people contribute positively to their own health and creativity and to the quality of life in their community.

68. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide a disciplined, spiritual environment through a nonprofit half-way house for nonviolent offenders being discharged or diverted from prisons.

69. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing free educational services to the public regarding the preservation and protection of the Shenandoah River.

70. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

71. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption or sold by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing

921 support to public libraries.

922 72. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
923 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
924 which is organized exclusively for the purpose of providing residential and housing facilities to those
925 individuals who need assistance and support in adjusting to their environment, including individuals with
926 mental retardation, mental illness and emotional disturbance and which is located in any county utilizing
927 the county manager form of government.

928 73. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
929 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
930 which is organized exclusively for the purpose of providing financial help for housing, medical and
931 dental, transportation and utility expenses, to individuals and families who find themselves in a sudden
932 financial crisis and which is located in any county utilizing the county manager form of government.

933 74. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
934 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
935 which is organized to develop devotional and study materials of a religious nature, to help establish
936 Bible study classes and to train leaders for and coordinate the operation of such classes.

937 75. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
938 consumption by an organization exempt from taxation under § 501 (c) (4) of the Internal Revenue Code
939 which is organized to maintain 4.9 miles of public roads for safe access by the public to a state river, a
940 national forest and two public lots located in a vacation subdivision.

941 76. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
942 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
943 Revenue Code and which is organized for the exclusive purpose of operating a long-term residential
944 drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs,
945 academic education and religious development, for young men ages thirteen through seventeen.

946 77. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
947 consumption by a nonprofit corporation organized under the laws of the Commonwealth and exempt
948 from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining
949 links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating
950 funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and
951 delivery of local Jewish communal services; (v) expending or distributing funds for charitable,
952 educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with
953 similar charitable and educational purposes; (vii) expending or distributing funds for charitable,
954 educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue
955 Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

956 78. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
957 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal
958 Revenue Code which is organized to raise funds in order to improve the recreation and living facilities
959 of a training center whose residents have special needs.

960 79. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
961 consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal
962 Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a
963 forty-mile swamp wilderness.

964 80. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
965 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
966 which is organized to give moral support to families and friends of individuals with autism, to provide
967 financial support to children with autism in order for them to attend special summer programs and to
968 maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar
969 disorders.

970 81. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
971 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
972 which is organized exclusively to provide support to persons with mental retardation by providing
973 recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth
974 Planning District established pursuant to § 15.2-4203.

975 82. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
976 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
977 which is organized exclusively for the purpose of dispensing clothing to needy individuals, emergency
978 victims, shelter residents and low-income school children.

979 83. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
980 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
981 which is organized exclusively to provide an amateur hockey program for young people, to promote the
982 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, tangible personal property purchased or leased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii) coordinating a network among member organizations; (iii) providing information to its member organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and promoting research and study of environmental problems and promulgating the results thereof; and (v) promoting and supporting sound environmental protection policies.

90. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized to provide supervised housing and residential support services to low-income, mentally and physically disabled individuals.

91. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of granting wishes to children with life-threatening illnesses.

92. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide emergency financial assistance for rent, utilities, food, prescriptions and transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to teach reading through its literacy program to adults and families; and to teach parenting skills through its parenting program.

93. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care services to low-income families, and is located in any county operating under the urban county executive form of government.

94. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all backgrounds to grow and work together in a climate of freedom and harmony; to find their own identity, develop their potential, and achieve a sense of responsibility to family, community, country,

and world; and to live and develop creatively in a democratic society in a continuously changing world, through year-round daily programming for school age girls.

95. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the purpose of providing people with disabilities the assistance and support necessary to enable them to live valued lives in the community by providing twenty-four hour living assistance directly to Virginia citizens through residential arrangements, training and supervision.

96. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics within the Commonwealth, including operating an information clearinghouse, staffing a volunteer telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and coordinating Al-Anon public service activities for the general public, schools, hospitals, churches, professional community, and industry.

97. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of promoting gardening among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and assisting in the restoration and preservation of historic gardens in the Commonwealth.

98. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to support and strengthen the family unit by working to improve living conditions, *and to* provide meaningful activities for children and greater educational opportunities in a positive, constructive and structured environment through daycare, educational programs, home nursing care, grant programs, job counseling and job skills improvement programming.

99. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and is organized for the purpose of sponsoring activities which provide for assistance to young people and the elderly, conservation of natural resources, development of community facilities and creation of international understanding and goodwill.

100. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized primarily for the purpose of rehabilitating and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and medical, emotional and academic services twenty-four hours a day.

101. From July 1, 1998, through June 30, ~~1999~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, 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~~ 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of improving the lives of persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite care.

113. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide assistance to residents of the Commonwealth who served or had a family member serve in Operation Desert Shield-Desert Storm.

114. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide (i) legal and accounting representation free of charge to Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter, about low-income taxation.

115. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing educational opportunities to the citizens of the Commonwealth through publications, seminars, conferences, presentations, displays and activities related to the James River Watershed.

116. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.

117. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to foster and encourage the development of 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such other local, county, state and federal agencies, civic groups, business concerns, and individuals that

1167 participate in the development of 4-H youth and adults through community programs and services.

1168 118. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1169 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1170 which is organized exclusively to promote, develop, and maintain a comprehensive program for the
1171 education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

1172 119. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1173 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1174 which is formed exclusively to provide emergency care for abused children, runaway children and
1175 homeless children.

1176 120. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1177 consumption by a nonprofit, nonstock organization which is exempt from federal income taxation
1178 pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote,
1179 organize and put on public block parties in the downtown area of a city, with profits from such parties
1180 being donated to designated and qualified charities.

1181 121. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1182 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1183 Revenue Code and organized exclusively to perform missionary outreach work in West Africa by
1184 providing food, clothing and rent assistance.

1185 122. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1186 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1187 which is organized exclusively to provide a means for citizens of the Commonwealth to work together
1188 to protect the Chesapeake Bay through education and to provide the public and policymakers with
1189 information related to Chesapeake Bay restoration efforts.

1190 123. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1191 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1192 which is organized primarily to raise money to fund summer study scholarships to a British university
1193 for Richmond area high school teachers and rising college seniors attending Virginia colleges.

1194 124. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1195 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1196 which is organized to provide daily care for preschool children of low-income families.

1197 125. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1198 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1199 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for
1200 economic and personal independence of persons who are blind, primarily through creating, sustaining
1201 and improving employment.

1202 126. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1203 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1204 Revenue Code and organized exclusively to promote the central business district of a city by organizing
1205 events and activities which draw people to the area, recruiting new businesses, and assisting new and
1206 existing businesses in preparing historically accurate design plans.

1207 127. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1208 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1209 § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of raising funds for
1210 the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a
1211 high school located within the boundaries of the Second Planning District established pursuant to
1212 § 15.2-4203.

1213 128. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1214 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
1215 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
1216 operated exclusively by volunteers to provide recreational activities for the youth of any county located
1217 within the boundaries of the Seventeenth Planning District established pursuant to § 15.2-4203.

1218 129. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1219 consumption by a nonprofit foundation which is exempt from federal income taxation pursuant to § 501
1220 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing to Virginia's citizens
1221 a location for Christian and community events, sponsored primarily by other nonprofit organizations,
1222 through its operation of an approximately 78,000-square-foot facility.

1223 130. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1224 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
1225 (c) (3) of the Internal Revenue Code and is organized for the purpose of facilitating the provision of
1226 affordable housing opportunities for families whose incomes are at or below 100 percent of the area
1227 median income, as adjusted for family size, by developing and managing single-family and multi-family
1228 housing for low-income and moderate-income families, and by providing funding resources to other

tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203.

131. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a twenty-four-hour, seven-day-per-week telephone hotline providing confidential listening, crisis intervention and referral services since 1969.

132. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of educating and training young people throughout the world about the environment and the protection thereof, including, without limitation, developing and disseminating curricular materials on the environment for use in schools and in extra-curricular activities; stimulating direct and indirect actions by youth to improve the environment; and encouraging civic education in environmental issues.

133. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing treatment to individuals suffering from the effects of substance abuse and their families, regardless of economic status, and which has provided such services for thirty or more years.

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

1. ~~Historical~~ Through June 30, 2001, historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which has a research library, a museum, and an educational department, all open to the public.

2. ~~Tangible~~ Through June 30, 2001, tangible personal property purchased for use or consumption by (i) a nonprofit museum of fine arts which is located on property owned by a city in Virginia and which receives more than one-half its operating budget from appropriations by the city or (ii) a nonprofit regional science-technology museum.

3. ~~Tangible~~ Through June 30, 2001, tangible personal property purchased for the use or consumption of a nonstock corporation, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose principal activity is conducted on real property owned by any city in the Commonwealth, organized exclusively for the purpose of operating, managing, promoting and improving a public park and museum for recreational and educational purposes.

4. ~~Tangible~~ Through June 30, 2001, tangible personal property purchased for charitable or educational purposes by an organization exempt under § 501 (c) (3) of the Internal Revenue Code and organized exclusively (i) to care for the spiritual needs of American Indians, (ii) to communicate to the non-Indian the values, customs, philosophy and special needs of the American Indian, (iii) to meet the urgent needs of American Indians through nationwide charitable distribution programs, and (iv) to encourage awareness of American Indian arts, crafts and customs provided such property is distributed by the organization through its nationwide charitable distribution program.

5. From July 1, 1989, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief Justice of the Supreme Court of the United States.

6. From July 1, 1989, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and operating for the purpose of commemorating and preserving in a central repository the culture and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and other related historical data.

7. From July 1, 1989, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to promote the study, performance and public awareness of music by presenting performances of live music to youths and family groups, (iii) receives funding annually from at least three local governments in Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend the musical performances.

8. ~~From July 1, 1989, through June 30, 1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis

through museum exhibits, classes and performances.

9. From July 1, 1989, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a national and international, nonprofit, scientific, and educational organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to preserving ecologically significant areas in order to safeguard rare or endangered species or critical natural habitats.

10. ~~Tangible Through June 30, 2001,~~ tangible personal property purchased for use or consumption by a nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide a public park and botanical garden for the entertainment and recreation of the citizens of the Commonwealth and to promote the advancement of botanical science through research and education of science students.

11. a. From July 1, 1990, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

b. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

12. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among Americans of the Jewish faith and among all citizens of the community at large.

13. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

14. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to produce contemporary American and English ~~theatre~~ theater by professional artists from throughout the country for the education and entertainment of Virginians.

15. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to collect, preserve and disseminate information concerning genealogical and historical data; to advance the practice of thorough and ethical research; to foster careful documentation and scholarly writing; and to issue publications relating to the field of genealogy.

16. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to present a summer musical production within the boundaries of the Fourth Planning District Commission established pursuant to § 15.2-4203 for the education and entertainment of Virginians.

17. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to hold, manage, preserve, and exhibit a Virginia estate and home of the first President of the United States; to operate a library, open to the public and researchers free of charge, holding books, manuscripts, documents, and graphic arts relating to the life and times of such President; and to provide educational programs for students and teachers.

18. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by, or sold by, a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to foster, promote and increase the musical knowledge, appreciation, experience and performing ability of young people and of the general public, by establishing, maintaining and operating one or more youth symphony orchestras in the Commonwealth.

19. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to encourage interest in the fine and performing arts by providing an opportunity for the general public to observe works of classical and contemporary artists and to provide instruction and training for individuals in, and facilities for experimentation and development of, the composition and presentation of the fine and the performing arts.

20. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit performing arts organization exempt from taxation pursuant to

§ 501 (c) (3) of the Internal Revenue Code which (i) provides professional theatrical productions at a reasonable cost to audiences in the Commonwealth, (ii) receives financial support from the Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv) is dedicated to engendering an appreciation for theatre in the Commonwealth.

21. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial place of a signer of the Declaration of Independence and to cooperate with universities within the Commonwealth in training artisans, architects and others in preservation skills.

22. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated for the purpose of acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil War era residence.

23. From July 1, 1997, through June 30, ~~1999~~ 2001, the sale or charges for any room or rooms, lodgings, accommodations, or meals furnished, and tangible personal property purchased for use or consumption by a Jewish women's nonprofit charitable corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide (i) opportunities for health education programs, primarily regarding women's health care, (ii) youth activities, (iii) education on issues of importance to the community, and (iv) opportunities for doctors from Israel to participate in an exchange program with physicians associated with medical colleges in Virginia.

24. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to build and maintain through a nonprofit plan a permanent concert audience and to cultivate in individuals an interest in good music performed by qualified artists.

25. From July 1, 1998, through June 30, ~~1999~~ 2001, all tangible personal property, other than tangible personal property purchased for resale in the gift shop, purchased for use or consumption by a nonprofit corporation which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized to preserve and exhibit objects relating to the history of the Fredericksburg area.

26. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing opportunities for cultural enrichment, educational ventures and personal growth through musical concerts, an art league and affordable studio and office space for artists and community groups.

27. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to establish and promote a facility for the collection, maintenance, exhibition and interpretation of the history of a city by providing a medium for the exchange of ideas and information and for historic research, preservation and educational purposes; by administering property; and by sponsoring cooperative planning, research, fund-raising and public educational programs.

28. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the appreciation of the arts among school children.

29. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating, managing, and promoting a museum dedicated to recording, preserving, and providing information relating to the history of a city located in the Hampton Roads area.

30. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting public interest and participation in the study, research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical, and scientific heritage by providing resources and support for Virginia's museums and historic sites by, among other things, conducting education and training for museum staff and volunteers.

31. From July 1, 1998, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perpetuate a memorial to Holocaust victims and survivors as well as to educate the general public through tours and lectures about the Holocaust.

1413 § 58.1-609.10. Miscellaneous exemptions.

1414 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
1415 shall not apply to the following:

1416 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.
1417 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil
1418 by an individual purchaser for other than business, commercial or industrial purposes. The Tax
1419 Commissioner shall establish by regulation a system for use by dealers in classifying individual
1420 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.
1421 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any
1422 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth
1423 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the
1424 domestic use portion.

1425 2. An occasional sale, as defined in § 58.1-602.

1426 3. Tangible personal property for future use by a person for taxable lease or rental as an established
1427 business or part of an established business, or incidental or germane to such business, including a
1428 simultaneous purchase and taxable leaseback.

1429 4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside
1430 of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be
1431 deemed to be delivery of goods for use or consumption outside of the Commonwealth.

1432 5. ~~Sales Through June 30, 2001~~ sales of tangible personal property to a nonsectarian youth
1433 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and sponsoring a
1434 national or international camping assembly within this Commonwealth for seven continuous days or
1435 more with attendance in excess of 20,000, which sale of tangible personal property is for use or
1436 consumption at such camping assembly.

1437 6. Tangible personal property purchased with food coupons issued by the United States Department
1438 of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special
1439 Supplemental Food Program for Women, Infants, and Children.

1440 7. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1441 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1442 Revenue Code and organized exclusively to promote efficiency and fairness in the offer and sale of
1443 securities for the benefit of investors, securities issuers, and the general public, by providing for
1444 electronic communication, filing, processing, dissemination and review of securities registration
1445 materials, and by serving as a database for securities law information filed with regulators having
1446 primary and immediate authority to administer the regulation of the commerce of securities.

1447 8. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property purchased for use in
1448 the construction of improvements which are to be used solely for affordable rental dwelling units for
1449 persons who are of the age of at least 62 years, if at least part of the funds for site development and the
1450 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal
1451 Revenue Code and if the amount of funds which would otherwise have to be provided by the tax
1452 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall
1453 be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing
1454 Tax Credit Program.

1455 9. From July 1, 1995, through June 30, ~~1999~~ 2001, tangible personal property donated or sold for
1456 distribution to individuals in the United States who have been victims of a natural disaster which has
1457 been declared a disaster for federal aid purposes by the President of the United States.

1458 10. From July 1, 1995, through June 30, ~~1999~~ 2001, copies of medical records purchased by an
1459 attorney or his law firm for use in case preparations.

1460 11. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1461 consumption by a nonstock, nonprofit corporation organized under the laws of the State of Delaware
1462 which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and was formed for the
1463 purposes of (i) promoting the development of the private sector of the nation of Romania and (ii)
1464 carrying out all other purposes and policies of, and complying with, the relevant sections of the Support
1465 For East European Democracy Act of 1989 (P.L. 101-179, 22 U.S.C. § 5401 et seq.).

1466 12. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1467 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1468 Revenue Code and organized exclusively to promote the social welfare and defend the human rights of
1469 persons born and unborn.

1470 13. From July 1, 1997, through June 30, ~~1999~~ 2001, livestock sold at auction by a chamber of
1471 commerce exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the
1472 proceeds of such auction are distributed to contestants in a junior livestock show and sale.

1473 14. From July 1, 1997, through June 30, ~~1999~~ 2001, tangible personal property purchased for use or
1474 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, 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, ~~1999~~ 2001, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of fostering economic development by working with owners or managers of small businesses to create jobs, make capital investments, and increase sales, and which receives funding from the Department of Business Assistance, the U.S. Small Business Administration, and political subdivisions of the Commonwealth.

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

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

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

C. If a taxpayer who gives a certificate under this section makes any use of the property other than an exempt use or retention, demonstration, or display while holding the property for resale, distribution, or lease in the regular course of business, such use shall be deemed a taxable sale by the taxpayer as of the time the property or service is first used by him, and the cost of the property to him shall be

1536 deemed the sales price of such retail sale. If the sole use of the property other than retention,
1537 demonstration, or display in the regular course of business is the rental of the property while holding it
1538 for sale, distribution, or lease, the taxpayer may elect to pay the tax on the amount of the rental charged,
1539 rather than the cost of the property to him.

1540 D. If a taxpayer gives a certificate under this section with respect to the purchase of fungible goods
1541 and thereafter commingles these goods with other fungible goods not so purchased, but of such
1542 similarity that the identity of the constituent goods in the commingled mass cannot be determined, sales
1543 or distributions from the mass of commingled goods shall be deemed to be sales or distributions of the
1544 goods so purchased until a quantity of commingled goods equal to the quantity of purchased goods so
1545 commingled has been sold or distributed.

1546 § 58.1-623.1. Misuse of exemption certificates; suspension of exemptions; penalties.

1547 A. Whenever the Tax Commissioner determines that any person has misused an exemption
1548 certificate, the Tax Commissioner, after giving such person ten days' notice in writing specifying the
1549 time and place of hearing and requiring him to show cause why the exemption should not be suspended,
1550 may suspend the exemption held by such person. The notice may be personally served or served by
1551 registered mail directed to the last known address of such person.

1552 B. Any person who knowingly uses or gives an exemption certificate during a period of suspension
1553 of an exemption under this section shall be guilty of a Class 1 misdemeanor.

1554 C. It shall be the duty of any person whose exemption is suspended under the provisions of this
1555 section to notify each dealer from whom purchases or leases of tangible personal property are made, of
1556 the suspension of its exemption, and of the invalidity of any exemption certificates filed with such
1557 dealers.

1558 D. To facilitate the administration of this section, notwithstanding the provisions of § 58.1-623, the
1559 Tax Commissioner is authorized to issue exemption permits to any person who is entitled to an
1560 exemption, and to require the use of such permits in making purchases. *If the Tax Commissioner issues*
1561 *an exemption permit to a nonprofit organization, other than a nonprofit church, that has qualified for a*
1562 *sales and use tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or 58.1-609.10, the*
1563 *provisions of subsection F of § 30-19.05 shall apply with respect thereto.*

1564 E. In lieu of the suspension of a person's exemption under subsection A of this section, the Tax
1565 Commissioner may assess a penalty of up to \$1,000 for the misuse of an exemption certificate by that
1566 person or by any other person who, with the consent or knowledge of the exemption holder, has
1567 misused the certificate. The penalty shall be assessed and collected as a part of the tax, and the person
1568 so assessed may appeal the penalty pursuant to the provisions of Article 2 (§ 58.1-1820 et seq.) of
1569 Chapter 18 of this title.

1570 F. In any instance in which the Tax Commissioner determines that there has been any misuse of an
1571 exemption certificate, the person holding the exemption shall be liable for the full amount of tax, and
1572 any interest thereon, applicable to any purchase improperly made with his exemption certificate.

1573 G. The suspension of the exemption shall require that the person pay the full amount of the tax at
1574 the time of purchase and apply for a refund of the tax so paid. No interest shall be paid on any such
1575 refund. Upon application of the person whose certificate has been suspended, the Tax Commissioner, for
1576 good cause shown, may reinstate the person's certificate; however, any such suspension period shall run
1577 for at least one year.

1578 H. Notwithstanding § 58.1-3, the Tax Commissioner may report any gross misuses of exemption
1579 certificates to the Secretary of Finance and the chairmen of the money committees, for their confidential
1580 use, prior to the beginning of the following session of the General Assembly.