## **Virginia Sales and Use Tax Exemptions**

	Source(s)
Government and Commodities Exemptions	
<ul> <li>Sales Tax Exemption for Motor Vehicle and Aircraft Fuels</li> <li>Exemption for motor vehicle and aircraft fuels subject to the Virginia Fuels Tax. (See Va. Code § 58.1-2200 et seq.)</li> <li>Taxpayers refunded the Virginia Fuels Tax are subject to the Retail Sales and Use Tax.</li> </ul>	§ 58.1-609.1(1) P.D. 08-65
<ul> <li>Sales Tax Exemption for Motor Vehicles</li> <li>Exemption for motor vehicles, trailers, semitrailers, mobile homes, and travel trailers.</li> <li>"Motor vehicle" is defined as a motor vehicle taxable under the Motor Vehicle Sales and Use Tax and the applicable taxes have been paid.</li> </ul>	§ 58.1-609.1(2) 23 VAC 10-210-990
<ul> <li>Sales Tax Exemption for Utilities</li> <li>Exemption for gas, electricity, and water delivered to consumers through mains, lines, or pipes.</li> </ul>	§ 58.1-609.1(3) 23 VAC 10-210-660
<ul> <li>Sales Tax Exemption for Government Purchases</li> <li>Exemption for tangible personal property for use or consumption by the federal government, the Commonwealth of Virginia, and its political subdivisions.</li> <li>The tax does not apply to tangible personal property acquired by the Commonwealth or its political subdivisions and transferred to a private business, except for property acquired by the Herbert H. Bateman Advanced Shipbuilding and Carrier Integration Center and transferred to a Qualified Shipbuilder</li> <li>Effective April 22, 2016, the Commonwealth, its political subdivisions and local government entities may purchase exempt of the tax prepared meals and food and catered meals and food.</li> </ul>	§ 58.1-609.1(4) 23 VAC 10-210-690 VTB 16-3 P.D. 16-68
<ul> <li>Sales Tax Exemption for Aircraft</li> <li>Exemption for aircraft subject to the Aircraft Sales and Use Tax. (See Va. Code § 58.1-1500 et seq.)</li> </ul>	§ 58.1-609.1(5) 23 VAC 10-210-70
<ul> <li>Sales Tax Exemption for Watercraft Fuel</li> <li>Exemption for fuel used in commercial watercraft, upon which the Virginia Fuels Tax has been refunded.</li> <li>Fuel upon which the Virginia Fuels Tax has been paid is exempt under Va. Code § 58.1-609.1(1).</li> </ul>	§ 58.1-609.1(6) VTB 10-9 P.D. 10-188



<ul> <li>Sales Tax Exemption for Government Flags</li> <li>Exemption for sales by a government agency of official flags of the United States, Virginia, and any county, city, or town of Virginia.</li> </ul>	§ 58.1-609.1(7) 23 VAC 10-210-691
Sales Tax Exemption for Election Documents	§ 58.1-609.1(8)
Exemption for materials furnished by the State Board of Elections.	23 VAC 10-210-691
Sales Tax Exemption for Watercraft	
<ul> <li>Exemption for watercraft subject to the Watercraft Sales and Use Tax. (See Va. Code § 58.1-1401 et seq.)</li> <li>The intent of the exemption is to prevent double taxation.</li> </ul>	§ 58.1-609.1(9) 23 VAC 10-210-6060
The intent of the exemption is to prevent double taxation.	
Sales Tax Exemption for Virginia Port Authority	
<ul> <li>Exemption for tangible personal property used in a marine terminal under the supervision of the Virginia Port Authority for handling cargo, merchandise, freight and equipment.</li> </ul>	§ 58.1-609.1(10) P.D. 98-27
Sales Tax Exemption for Art Made by Prisoners	
Exemption for sales by prisoners confined in state correctional facilities of	§ 58.1-609.1(11)
artistic products personally made by the prisoners.	23 VAC 10-210-130
Sales Tax Exemption for the Virginia Department of the Blind and Vision Impaired	
<ul> <li>Exemption for tangible personal property used or consumed by the Virginia Department for the Blind and Vision Impaired or any nominee.</li> </ul>	§ 58.1-609.1(12)
Sales Tax Exemption for the Veterans Center Canteen	
<ul> <li>Exemption for tangible personal property sold to residents and patients at a canteen of the Virginia Veterans Care Center operated by the Department of Veterans Services.</li> </ul>	§ 58.1-609.1(14)
Sales Tax Exemption for State Government Organizations	
<ul> <li>Exemption for tangible personal property used or consumed by a nonprofit organized for the purpose of fostering interstate cooperation and excellence in government and whose members include the Commonwealth and other states.</li> </ul>	§ 58.1-609.1(15)
Sales Tax Exemption for Soil and Conservation Districts	
<ul> <li>Exemption for tangible personal property purchased for use or consumption by a soil and conservation district.</li> </ul>	§ 58.1-609.1(16)



<ul> <li>Sales Tax Exemption for Public Transit Authorities</li> <li>Exemption for tangible personal property sold or leased to transit companies owned, operated, or controlled by a locality or localities.</li> <li>The exemption also applies to tangible personal property sold or leased to a locality or localities transferred to a transit company that is owned, operated, or controlled by a locality or localities.</li> </ul>	§ 58.1-609.1(17)
<ul> <li>Sales Tax Holiday for EnergyStar and Watersense Products</li> <li>Exemption applies to qualified products designated as Energy Star or WaterSense with a sales price of \$2,500 or less per product purchased for noncommercial home or personal use.</li> <li>The holiday occurs during the three-day period that begins each year on the first Friday in August and ends at 11:59 p.m. on the following Sunday.</li> </ul>	§ 58.1-609.1(18) 2019 Combined Sales Tax Holiday Guidelines
<ul> <li>Sales Tax Exemption for Gold, Silver, or Platinum Bullion or Legal Tender Coins</li> <li>Exemption for gold, silver, or platinum bullion or legal tender coins whose sales price exceeds \$1,000.</li> <li>Each piece of gold, silver, or platinum or legal tender coin need not exceed \$1,000, provided that the sales price of one entire transaction of such pieces exceeds \$1,000.</li> </ul>	§ 58.1-609.1(19)
<ul> <li>Sales Tax Exemption for Property Sold within a Local Correctional Facility</li> <li>Exemption for tangible personal property sold by a sheriff at a correctional facility pursuant to § 53.1-127.1 and sales of prepared food within such correctional facility.</li> </ul>	§ 58.1-609.1(20)
Agricultural Exemptions	
<ul> <li>Sales Tax Exemption for Agricultural Materials and Equipment</li> <li>Exemption for commercial feeds, seeds, livestock, agricultural chemicals, and farm machinery.</li> <li>The exemption also applies to drugs sold to a veterinarian used or consumed in the care of agricultural production animals or for resale to a farmer for producing agricultural products for market.</li> <li>The exemption applies to tangible personal property and agricultural supplies necessary for use in agricultural production for market.</li> </ul>	§ 58.1-609.2(1) 23 VAC 10-210-50
<ul> <li>Sales Tax Exemption for Agricultural Commodity Processing</li> <li>Exemption for agricultural commodities and seafood sold or distributed for the purpose of acquiring raw products for preparing, finishing, or manufacturing such commodity for the ultimate retail consumer trade.</li> </ul>	§ 58.1-609.2(2)
<ul> <li>Sales Tax Exemption for Agricultural Product Consumption by Farmers</li> <li>Exemption for livestock, poultry, and agricultural products produced by a farmer and used or consumed by him or his family.</li> </ul>	§ 58.1-609.2(3) 23 VAC 10-210-50



<ul> <li>Sales Tax Exemption for Commercial Watermen Materials and Equipment</li> <li>Exemption for machinery, equipment, fuel and supplies purchased by commercial watermen for use in extracting fish, bivalves or crustaceans from waters.</li> </ul>	§ 58.1-609.2(4) 23 VAC 10-210-350
<ul> <li>Sales Tax Exemption for Feed Processing Materials and Equipment</li> <li>Exemption for machinery or tools, fuel, supplies, cereal grains, and other feed ingredients used directly in making feed for sale or resale.</li> </ul>	§ 58.1-609.2(5) P.D. 94-68
<ul> <li>Sales Tax Exemption for Forest Product Harvesting Materials and Equipment</li> <li>Exemption for machinery or tools, fuel, and supplies used directly in the harvesting of forest products for sale or for use as a component part of a product to be sold.</li> </ul>	§ 58.1-609.2(6) 23 VAC 10-210-700
<ul> <li>Sales Tax Exemption for Agricultural Produce Sold at Farmer's Markets</li> <li>Exemption for agricultural produce and eggs raised and sold at local farmers markets and roadside stands by an individual whose annual income from such sales does not exceed \$2,500.</li> </ul>	§ 58.1-609.2(7)
Commercial & Industrial Exemptions	
<ul> <li>Sales Tax Exemption for Temporary Storage by Contractors</li> <li>Exemption for personal property purchased by a contractor for use solely in another state or in a foreign country and temporarily stored in Virginia pending shipment, if such property could be purchased by such contractor for such use free from sales tax in such other state or foreign country.</li> </ul>	§ 58.1-609.3(I) 23 VAC 10-210-410
<ul> <li>Sales Tax Exemption for Industrial Materials for Production</li> <li>Exemption for industrial materials for processing, manufacturing, refining, or conversion entering into production or becoming a component part of a product for resale.</li> <li>The exemption also applies to machinery or tools, fuel, and supplies used directly in processing, manufacturing, refining, mining or converting products for sale or resale.</li> <li>The exemption also applies to packaging materials and equipment and supplies used directly to produce a publication.</li> </ul>	§ 58.1-609.3(2) 23 VAC 10-210-920 23 VAC 10-210-960 23 VAC 10-210-360 23 VAC 10-210-400
<ul> <li>Sales Tax Exemption for Railroad Common Carriers</li> <li>Exemption for tangible personal property sold or leased to a public service corporation that is a common carrier of property or passengers by railway.</li> </ul>	§ 58.1-609.3(3) 23 VAC 10-210-380 through 23 VAC 10-210-387



<ul> <li>Sales Tax Exemption for Ships and Vessels</li> <li>Exemption for ships or vessels used or to be used exclusively or principally in interstate or foreign commerce.</li> <li>The exemption also applies to fuel and supplies for use or consumption aboard ships or vessels plying the high seas, either in intercoastal trade or in foreign commerce.</li> </ul>	§ 58.1-609.3(4) 23 VAC 10-210-4050 23 VAC 10-210-920
Sales Tax Exemption for Research and Development	§ 58.1-609.3(5)
<ul> <li>Exemption for tangible personal property purchased for use or consumption directly and exclusively in basic research or research and development in the experimental or laboratory sense.</li> </ul>	23 VAC 10-210-3070 through 23 VAC 10-210-3074
Sales Tax Exemption for Airline Common Carriers	
<ul> <li>Exemption for tangible personal property sold or leased to an airline operating in intrastate, interstate or foreign commerce as a common carrier.</li> <li>The airline must provide scheduled air service on a continuing basis to one or more Virginia airports at least one day per week.</li> </ul>	§ 58.1-609.3(6) 23 VAC 10-210-100
Sales Tax Exemption for Meals for Employees	§ 58.1-609.3(7)
Exemption for meals furnished by restaurants or food service operators to employees as a part of wages.	23 VAC 10-210-930 23 VAC 10-210-4040 P.D. 13-235 P.D. 01-94
<ul> <li>Sales Tax Exemption for Commercial Rental Laundries</li> <li>Exemption for machinery and tools, supplies and materials used directly in maintaining and preparing laundered textile products by an industrial processor engaged in commercial leasing or renting.</li> </ul>	§ 58.1-609.3(8) P.D. 03-80 P.D. 91-288
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<ul> <li>Sales Tax Exemption for Pollution Control Equipment and Facilities</li> <li>Exemption for pollution control equipment and facilities certified by a state certifying authority.</li> </ul>	§ 58.1-609.3(9) 23 VAC 10-210-2090
Sales Tax Exemption for Taxicab Parts	§ 58.1-609.3(10)
<ul> <li>Exemption for parts, tires, meters and dispatch radios sold or leased to taxicab operators for use in their services.</li> </ul>	23 VAC 10-210-990 P.D. 89-115
Sales Tax Exemption for Electrostatic Duplicators	
<ul> <li>Exemption for high speed electrostatic duplicators or any other duplicators having a printing capacity of 4,000 impressions or more per hour purchased or leased by persons engaged primarily in the printing or photocopying of products for sale or resale.</li> </ul>	§ 58.1-609.3(11) P.D. 97-377
<ul> <li>Sales Tax Exemption for Natural Gas and Oil Materials and Equipment</li> <li>Exemption for raw materials, machinery or tools, fuel, and supplies used directly in the drilling, extraction, or processing of natural gas or oil and the reclamation of the well area.</li> </ul>	§ 58.1-609.3(12) P.D. 04-34



<ul> <li>Sales Tax Exemption for Spaceport Activities</li> <li>Exemption for an orbital or suborbital space facility, space propulsion system, space vehicle, satellite, or space station and the components and tangible personal property, including special fuels, used in such property.</li> <li>The exemption applies to machinery and equipment for activities used at a facility owned, leased, or operated by or on behalf of the Virginia Commercial Space Flight Authority.</li> <li>The exemption also applies to goods and services provided to operate and maintain launch facilities, launch equipment, payload processing facilities and payload processing equipment used at a facility owned, leased, or operated by or on behalf of the Virginia Commercial Space Flight Authority.</li> </ul>	§ 58.1-609.3(13) P.D. 02-114
<ul> <li>Sales Tax Exemption for Semiconductor Manufacturing</li> <li>Exemption for semiconductor cleanrooms or equipment, fuel, and supplies used in a semiconductor manufacturing and processing.</li> </ul>	§ 58.1-609.3(14) P.D. 10-21 P.D. 02-140
<ul> <li>Sales Tax Exemption for Semiconductor Wafers</li> <li>Exemption for semiconductor wafers for use or consumption by a semiconductor manufacturer.</li> </ul>	§ 58.1-609.3(15)
<ul> <li>Sales Tax Exemption for Railroad Rolling Stock</li> <li>Exemption for railroad rolling stock when sold or leased by the manufacturer.</li> </ul>	§ 58.1-609.3(16) <u>P.D. 14-38</u> <u>P.D. 11-8</u>
<ul> <li>Sales Tax Exemption for Data Center Equipment</li> <li>Exemption for Virginia data centers that result in a new capital investment of at least \$150 million on or after January 1, 2009 and create, on or after July 1, 2009, at least 50 new jobs paying at least one and one-half the prevailing average wage in the locality (or 25 jobs in a locality that has an unemployment rate for the preceding year of at least 150 percent of the average statewide unemployment rate or is located in an enterprise zone).</li> <li>Exemption is for equipment purchased or leased by certain data centers for the processing, storage, retrieval or communication of data, including but not limited to servers, routers, connections and other enabling hardware.</li> <li>Beginning July 1, 2012, the exemption is available for tenants of the data center and jobs created by tenants of the data center count towards the threshold.</li> </ul>	§ 58.1-609.3(18) P.D. 10-121 P.D. 13-183
<ul> <li>Sales Tax Exemption for Aircraft Parts</li> <li>Exemption for parts, engines, and supplies used for maintaining, repairing, or reconditioning aircraft or any aircraft's avionics system, engine, or component parts.</li> <li>For purposes of this subdivision, "aircraft" includes both manned and unmanned systems.</li> </ul>	§ 58.1-609.10(20)



Service Exemptions	
<ul> <li>Sales Tax Exemption for Professional, Insurance, or Personal Services</li> <li>Exemption for professional, insurance, or personal service transactions that involve sales of inconsequential elements for which no separate charges are made.</li> <li>The exemption applies to services rendered by repairmen for which a separate charge is made.</li> <li>The exemption also applies to services which provide Internet access and other related electronic communication services not involving an exchange of tangible personal property.</li> </ul>	§ 58.1-609.5(1) 23 VAC 10-210-4040
<ul> <li>Sales Tax Exemption for Labor and Service for Installation and Repair</li> <li>Exemption for separately charged amounts for labor or services rendered in installing, applying, remodeling or repairing property sold.</li> </ul>	§ 58.1-609.5(2) 23 VAC 10-210-4040 23 VAC 10-210-3050
<ul> <li>Sales Tax Exemption for Transportation Charges</li> <li>Exemption for separately stated transportation charges.</li> </ul>	§ 58.1-609.5(3) 23 VAC 10-210-6000
Sales Tax Exemption for Clothing Alterations  Exemption for separately stated charges for alterations to apparel, clothing and garments.	§ 58.1-609.5(4) 23 VAC 10-210-120 23 VAC 10-210-4040
<ul> <li>Sales Tax Exemption for Gift Wrapping by Nonprofits</li> <li>Exemption for charges for gift wrapping services performed by a nonprofit organization.</li> </ul>	§ 58.1-609.5(5) 23 VAC 10-210-4040
<ul> <li>Sales Tax Exemption for Modifications to Prewritten Computer Programs</li> <li>Exemption for separately charged amounts for labor or services rendered in connection with the modification of prewritten computer programs.</li> </ul>	§ 58.1-609.5(6) 23 VAC 10-210-4040
Sales Tax Exemption for Custom Computer Programs  • Exemption for custom computer programs.	§ 58.1-609.5(7) 23 VAC 10-210-4040
<ul> <li>Sales Tax Exemption for Extended Lodgings</li> <li>Exemption for charges for accommodations furnished to transients for more than 90 continuous days by any place in which accommodations are regularly furnished to transients for a consideration.</li> </ul>	§ 58.1-609.5(8) 23 VAC 10-210-730
<ul> <li>Sales Tax Exemption for Maintenance Contracts</li> <li>Exemption for maintenance contracts providing for both repair or replacement parts and repair labor are subject to tax upon one-half of the total charge for such contracts.</li> </ul>	§ 58.1-609.5(9) 23 VAC 10-210-910



Media-Related Exemptions	
<ul> <li>Sales Tax Exemption for the Lease of Audio and Video for Public Exhibition</li> <li>Exemption for leasing, renting or licensing of copyright audio or video tapes, and films for public exhibition at motion picture theaters or by licensed radio and television stations.</li> </ul>	§ 58.1-609.6(1) 23 VAC 10-210-840
<ul> <li>Sales Tax Exemption for Commercial Broadcasting Equipment</li> <li>An exemption for broadcasting equipment, parts and accessories, and towers used directly in broadcasting by commercial radio and television companies.</li> <li>An exemption for broadcast, amplification, transmission and distribution equipment, parts and accessories, and towers purchased for use by cable television systems.</li> <li>An Internet service provider exemption for purchases used in the amplification, production, transmission and distribution of Internet services or open video systems or other video systems provided by telephone common carriers.</li> </ul>	§ 58.1-609.6(2) 23 VAC 10-210-3030 P.D. 18-151 P.D. 17-176 P.D. 17-163 P.D. 16-167 P.D. 13-136
<ul> <li>Sales Tax Exemption for Periodicals</li> <li>Exemption for any publication issued daily, or regularly at average intervals not exceeding three months, and advertising supplements and other printed matter distributed with the publication.</li> <li>The exemption does not apply to newsstand sales.</li> </ul>	§ 58.1-609.6(3) 23 VAC10-210-1060
<ul> <li>Sales Tax Exemption for the Printed Materials Distributed Outside the Commonwealth</li> <li>Exemption for catalogs, letters, brochures, reports, and similar printed materials, and paper furnished to a printer for fabrication into such printed materials, when stored for 12 months or less in the Commonwealth and distributed outside the Commonwealth.</li> <li>Any advertising business located outside the Commonwealth which purchases printing from a printer within the Commonwealth shall not be deemed the user or consumer when such purchases would have otherwise qualified for the exemption.</li> </ul>	§ 58.1-609.6(4) 23 VAC 10-210-3010
<ul> <li>Sales Tax Exemption for Advertising</li> <li>Exemption for advertising in newspapers, magazines, billboards, broadcasting and other media, including providing the concept, writing, graphic design, mechanical art, photography and production supervision.</li> </ul>	§ 58.1-609.6(5) § 58.1-602 23 VAC 10-210-40 23 VAC10-210-41 23 VAC10-210-42



<ul> <li>Sales Tax Exemption for Audiovisual Works Production</li> <li>Exemption for any audio or video tape, film or other audiovisual work where it is acquired for the purpose of licensing, distributing, broadcasting, commercially exhibiting or reproducing the work.</li> <li>The exemption also applies to production services or fabrication in connection with the production of any portion of such audiovisual work and other tangible personal property incident to the performance of such services or fabrication.</li> <li>The exemption also applies equipment and parts and accessories thereto used or to be used in the production of such audiovisual works.</li> </ul>	§ 58.1-609.6(6) P.D. 00-123 P.D. 04-172
<ul> <li>Sales Tax Exemption for Donated Educational Materials</li> <li>Exemption for textbooks and other educational materials withdrawn from inventory from book-publishing distribution facilities for free distribution to professors and other individuals who have an educational focus.</li> </ul>	§ 58.1-609.6(7)
Medical-Related Exemptions	
<ul> <li>Sales Tax Exemption for Prescription Drugs and Medical Supplies</li> <li>Exemption for medicines, drugs, eyeglasses, hearing aids and supplies dispensed by or sold on prescriptions or work orders.</li> <li>The exemption also applies to controlled drugs purchased for use by a licensed physician, optometrist, licensed nurse practitioner, or licensed physician assistant.</li> <li>The exemption also applies to any samples of prescription drugs and medicines and their packaging distributed free of charge.</li> </ul>	§ 58.1-609.10(9) 23 VAC 10-210-940
<ul> <li>Sales Tax Exemption for Durable Medical Equipment</li> <li>Exemption for wheelchairs, braces, other durable medical equipment and devices, and related parts and supplies.</li> <li>The exemption only applies to durable medical equipment purchased by or on behalf of an individual for use by that individual.</li> <li>The exemption also applies to certain diabetic supplies.</li> </ul>	§ 58.1-609.10(10) 23 VAC 10-210-940 P.D. 18-99 P.D. 16-133
<ul> <li>Sales Tax Exemption for Dialysis Drugs and Supplies</li> <li>Exemption for drugs and supplies used in hemodialysis and peritoneal dialysis.</li> </ul>	§ 58.1-609.10(11) 23 VAC 10-210-940 P.D. 18-124
<ul> <li>Sales Tax Exemption for Motor Vehicle Equipment for the Disabled</li> <li>Exemption for special equipment installed on a motor vehicle when purchased by a handicapped person to enable such person to operate the motor vehicle.</li> </ul>	§ 58.1-609.10(12)



<ul> <li>Sales Tax Exemption for Communications Equipment for the Disabled</li> <li>Exemption for 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.</li> </ul>	§ 58.1-609.10(13) P.D. 91-44
Sales Tay Evenetian for Nonpressintian Drugs	
<ul> <li>Sales Tax Exemption for Nonprescription Drugs</li> <li>Exemption for nonprescription drugs and proprietary medicines for human beings.</li> <li>The exemption also applies to any samples of nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer.</li> </ul>	§ 58.1-609.10(14) 23 VAC 10-210-940 VTB 13-5 P.D. 13-32
Sales Tax Exemption for Medical Products and Supplies Purchased by Medicaid	
<ul> <li>Recipients</li> <li>Exemption for medical products and supplies when purchased by a         Medicaid recipient through a Department of Medical Assistance Services         provider agreement.</li> </ul>	§ 58.1-609.10(17) P.D. 03-7
Miscellaneous Exemptions	
<ul> <li>Sales Tax Exemption for Residential Heating Fuels</li> <li>Exemption from the state sales and use tax for artificial or propane gas, firewood, coal or heating oil for domestic consumption.</li> <li>The local 1.0% sales and use tax applies to all purchases of fuel for domestic consumption unless the locality adopts an ordinance specifically exempting such fuels.</li> </ul>	§ 58.1-609.10(1) 23 VAC 10-210-630 P.D. 01-81
<ul> <li>Sales Tax Exemption for Occasional Sales</li> <li>Exemption for an occasional sales.</li> <li>Effective July 1, 2009, the exemption also applies to sales by nonprofit organizations of (1) food, prepared food and meals and (2) tickets to events that include the provision of food, prepared food and meals, so long as such sales take place on fewer than 23 occasions in a calendar year.</li> </ul>	§ 58.1-609.10(2) § 58.1-609.602 23 VAC 10-210-1080 VTB 09-08 P.D. 09-99 VTB 08-11 P.D. 08-189
<ul> <li>Sales Tax Exemption for Property for Future Taxable Leases</li> <li>Exemption for tangible personal property for future use for taxable lease or rental as part of an established business, including a simultaneous purchase and taxable leaseback.</li> </ul>	§ 58.1-609.10(3) 23 VAC 10-210-840
<ul> <li>Sales Tax Exemption for Property Delivered Outside the Commonwealth</li> <li>Exemption for tangible personal property delivered outside the Commonwealth for use or consumption outside of the Commonwealth.</li> </ul>	§ 58.1-609.10(4) 23 VAC 10-210-780



Sales Tax Exemption for Property Purchased with Food Coupons or Drafts	
<ul> <li>Exemption for tangible personal property purchased under the Food Stamp Program or the Virginia Special Supplemental Food Program for Women, Infants, and Children.</li> </ul>	§ 58.1-609.10(5) 23 VAC 10-210-6070 P.D. 98-126
Sales Tax Exemption for Out-of-State Nuclear Repair	
<ul> <li>Exemption for tangible personal property purchased for use or consumption in the performance of maintenance and repair services at Nuclear Regulatory Commission-licensed nuclear power plants located outside the Commonwealth.</li> </ul>	§ 58.1-609.10(6)
Sales Tax Exemption for School Lunches and Textbooks	
<ul> <li>Exemption for school lunches sold and served to pupils and employees of schools and subsidized by government.</li> </ul>	
<ul> <li>The exemption also applies to school textbooks 1) sold by a local board or authorized agency.</li> </ul>	§ 58.1-609.10(8) 23 VAC 10-210-4020
<ul> <li>The exemption applies to school textbooks for use by students attending a college or other institution of learning if sold by 1) such institution of learning or 2) any other dealer, when such textbooks have been certified by a department or instructor of such institution of learning as required textbooks for students attending courses at such institution.</li> </ul>	
Sales Tax Holiday for School Supplies	
The holiday occurs annually on the first weekend in August.	§ 58.1-611.2
<ul> <li>The exemption applies to school supplies with a selling price of \$20 or less, and clothing or footwear with a selling price of \$100 or less.</li> </ul>	2019 Combined Sales Tax Holiday Guidelines
Sales Tax Holiday for Hurricane Preparedness	
The holiday occurs annually on the first weekend in August.	§ 58.1-611.3
<ul> <li>The exemption applies to portable generators with a selling price of \$1,000 or less, and other hurricane preparedness equipment with a selling price of \$60 or less.</li> </ul>	2019 Combined Sales Tax Holiday Guidelines
Sales Tax Exemption for Fabrication of Food for Home Use or Nonprofits	
Exemption for the fabrication of animal meat, grains, vegetables, or other	
foodstuffs when the purchaser (i) supplies the foodstuffs and they are	§ 58.1-609.10(19)
consumed by the purchaser or his family, (ii) is an nonprofit organization, or (iii) donates the foodstuffs to a nonprofit organization.	<u>P.D. 09-92</u>



Nonprofit Exemptions	
<ul> <li>Sales Tax Exemption for Donated Goods to Nonprofits or the Government</li> <li>Exemption for tangible personal property withdrawn from inventory and donated to a nonprofit organization or the Commonwealth, any political subdivision of the Commonwealth, or any school or agency, or instrumentality thereof.</li> </ul>	§ 58.1-609.10(15) 23 VAC10-210-490 P.D. 10-138
<ul> <li>Sales Tax Exemption for Property Used by Nonprofit Churches</li> <li>Exemption for tangible personal property purchased by nonprofit churches for use in religious worship services or carrying out the work the church and its related ministries.</li> <li>Effective April 22, 2016, churches may purchase exempt of the tax prepared meals and food and catered meals and food.</li> </ul>	§ 58.1-609.10(16) 23 VAC10-210-310 VTB 16-3 P.D. 16-68
<ul> <li>Sales Tax Exemption for Nonprofit Organizations</li> <li>Nonprofit entities classified as IRC § 501(c)(3), § 501(c)(4), or § 501(c)(19) organizations may obtain an exemption from the retail sales and use tax on their purchases of tangible personal property, provided they:         <ol> <li>file an appropriate application with Virginia Tax; 2) meet the applicable criteria; and 3) are issued a certificate of exemption from Virginia Tax.</li> </ol> </li> <li>Effective July 1, 2009, the occasional sale exemption in § 58.1-609.10(2) applies to sales by nonprofit organizations of (1) food, prepared food and meals and (2) tickets to events that include the provision of food, prepared food and meals, so long as such sales take place on fewer than 23 occasions in a calendar year.</li> <li>Effective April 22, 2016, nonprofit organizations and entities may purchase exempt of the tax prepared meals and food and catered meals and food.</li> </ul>	§ 58.1-609.11  VTB 16-3  P.D. 16-68  P.D. 16-64  VTB 09-08  P.D. 09-99  VTB 08-11  P.D. 08-189  P.D. 05-57

