



JHM
Civil & Community
Exemptions

COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

MEMORANDUM

TO: Ronald Holt, Supervisor
Technical Services Section
Office Services Division

FROM: Janie E. Bowen, Director JEB
Tax Policy Division

DATE: May 3, 1991

SUBJECT: 1991 SB 524:
Sales and Use Tax Exemption for REACT Organizations

This will reply to your memorandum dated April 29, 1991, in which you request information on the exemption provided to Radio Emergency Associated Communication Teams (REACT) in 1991 SB 524.

As enacted, the exemption does not extend to all tangible personal property purchased by REACT, but is limited to "tangible personal property purchased for use or consumption in the performance of emergency services." The exemption is thus restricted to purchases of equipment and other items used directly to provide emergency services. Items that would qualify for the exemption include but are not limited to, equipment, motor vehicle parts, motor vehicle supplies, sirens, flares, first aid supplies, communication equipment, scanners, protective clothing, and other equipment and supplies used in the performance of emergency services.

Items not included in the exemption would include but not be limited to, general administrative supplies, fund-raising products, office furniture and any other items used in support of the REACT team but not used in the performance of the services.

Additionally, the exemption only applies to purchases made by the organization itself, and does not extend to purchases made by individual team members.

Please let me know if you have any other questions regarding this matter.

TPD/5148