

**COMMONWEALTH of VIRGINIA** 

Department of Taxation

## **Proposed Regulation Public Hearing Agenda**

Date: August 20, 2009

**Time:** 10:00 a.m.

Location: Multipurpose Room [Rear Entrance] 2220 West Broad Street Richmond, Virginia 23220 Limited parking is available in the rear of the building. Please do not park in reserved spaces. Check-in at the rear entrance with the security guard.

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TAX will receive comments on the Amendment of the Retail Sales and Use Tax Churches Regulation Section:

This regulatory action makes numerous substantive amendments to the Churches regulation to reflect legislative changes. Changes include amending the regulation with respect to the exemption allowed for items used in recording and reproducing religious worship services; property used in caring for or maintaining property owned by the church including, but not limited to, mowing equipment and building materials installed by a church, and for which the church did not contract with a person or entity to have installed, in a public church building; and other items of tangible personal property used in religious worship services. This regulation also explains the differences between this exemption and the non-profit entity exemption.

TAX will receive verbal and written comments at this hearing. Interested parties may also submit written comments on the Town Hall website, <u>www.townhall.virginia.gov</u>. The public comment period will begin on July 6, 2009 and end on September 4, 2009.

