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# VIRGINIA STATE BUDGET

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2022 Special Session I

## Budget Bill - HB30 (Chapter 2)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.27

Retail Sales and Use Tax Exemption for Donated Educational Materials

### Item 3-5.27

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#### § 3-5.27 RETAIL SALES AND USE TAX EXEMPTION FOR DONATED EDUCATIONAL MATERIALS

Notwithstanding any other provision of law or regulation, the retail sales and use tax exemption provided for in subdivision 7 of § [58.1-609.6](#) of the Code of Virginia, applicable to textbooks and other educational materials that are donated shall remain in effect through July 1, 2023.