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# VIRGINIA STATE BUDGET

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2026 Special Session I

## Budget Bill - HB30 (Introduced)

Bill Order » Part 3: Miscellaneous » Adjustments and Modifications to Tax Collections » Item 3-5.10

Retail Sales and Use Tax Exemption for Research for Federally Funded Research and Development Centers

### Item 3-5.10

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#### § 3-5.10 RETAIL SALES AND USE TAX EXEMPTION FOR RESEARCH FOR FEDERALLY FUNDED RESEARCH AND DEVELOPMENT CENTERS

Notwithstanding any other provision of law, beginning July 1, 2018, tangible personal property purchased by a federally funded research and development center sponsored by the U.S. Department of Energy shall be exempt from the retail sales and use tax.