



General Assembly

February Session, 2026

**Raised Bill No. 5292**

LCO No. 714



Referred to Committee on VETERANS' AND MILITARY  
AFFAIRS

Introduced by:  
(VA)

**AN ACT EXEMPTING CERTAIN SALES TO MILITARY AND  
VETERANS-RELATED ORGANIZATIONS FROM THE SALES AND  
USE TAXES.**

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Subdivision (8) of section 12-412 of the 2026 supplement to  
2 the general statutes is repealed and the following is substituted in lieu  
3 thereof (*Effective October 1, 2026, and applicable to sales occurring on or after*  
4 *October 1, 2026*):

5 (8) Sales of tangible personal property or services to any organization  
6 that is exempt from federal income tax under Section 501(a) of the  
7 Internal Revenue Code of 1986, or any subsequent corresponding  
8 internal revenue code of the United States, as from time to time  
9 amended, and that the United States Treasury Department has  
10 expressly determined, by letter, to be an organization that is described  
11 in Section 501(c)(3), [or] (13) or (19) of said internal revenue code. At the  
12 time of the sale that is exempt under this subsection, the organization  
13 shall, in order to qualify for said exemption, do one of the following: (A)  
14 Present to the retailer (i) a copy of the United States Treasury

15 Department determination letter that was issued to such organization  
16 and (ii) a certificate, in such form as the commissioner may prescribe,  
17 certifying that a United States Treasury Department determination  
18 letter has been issued to such organization and has not been revoked  
19 and that the tangible personal property or services that are being  
20 purchased from the retailer by such organization are to be used or  
21 consumed exclusively for the purposes for which such organization was  
22 established or (B) present to the retailer (i) a copy of the exemption  
23 permit that was issued pursuant to this subsection by the commissioner  
24 to such organization before July 1, 1995, after a determination of  
25 eligibility by the commissioner and (ii) a certificate, in such form as the  
26 commissioner may prescribe, certifying that an exemption permit was  
27 issued pursuant to this subsection by the commissioner to such  
28 organization before July 1, 1995, and was not revoked and that the  
29 tangible personal property or services that are being purchased from the  
30 retailer by such organization are to be used or consumed exclusively for  
31 the purposes for which the organization was established. The  
32 organization shall be liable for the tax otherwise imposed if such  
33 tangible personal property or services are not used or consumed  
34 exclusively for the purposes for which the organization was established.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026, and applicable to sales occurring on or after October 1, 2026</i>	12-412(8)

**VA**      *Joint Favorable*