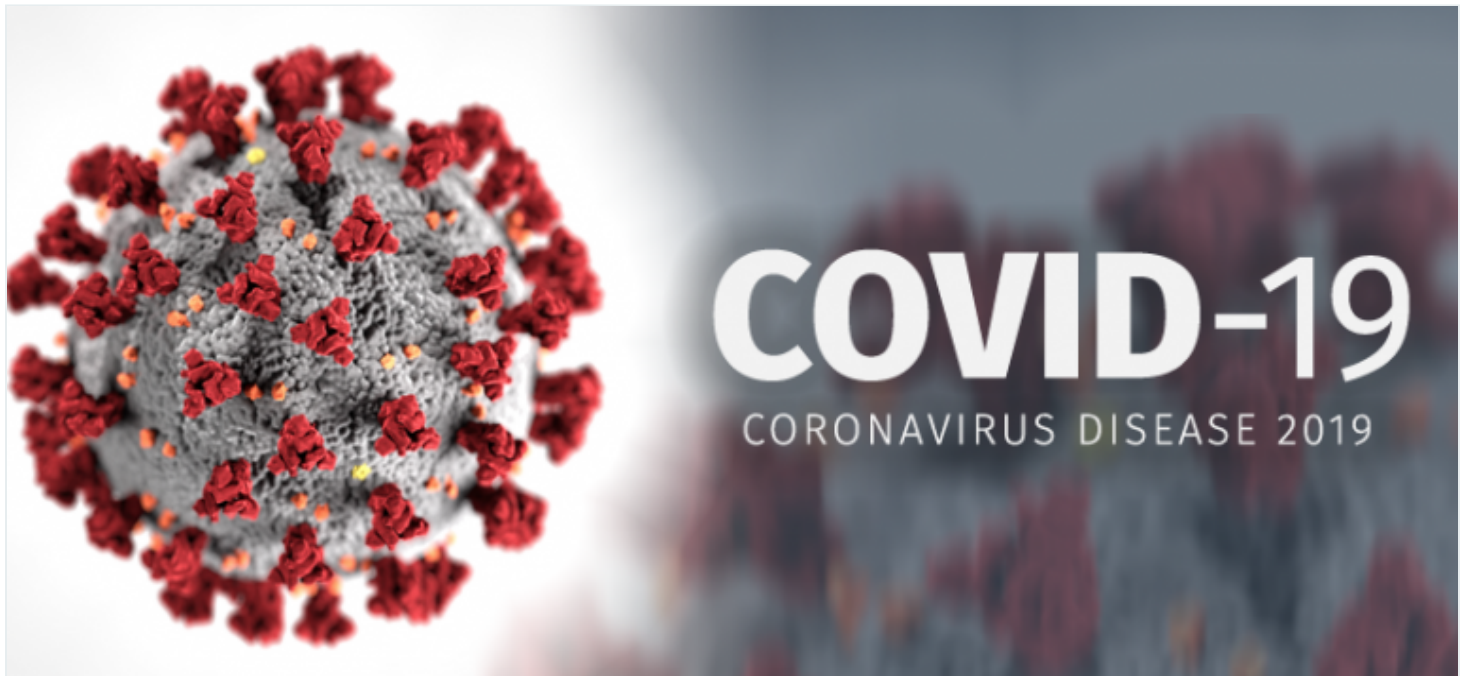


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equipment. Lawmakers hope it will encourage Virginia businesses to adhere to the measures necessary to control, prevent, and mitigate spread of the coronavirus.

Gail Cole • Mar. 16, 2021



Virginia has adopted a temporary sales tax exemption for personal protective equipment. Lawmakers hope it will encourage Virginia businesses to adhere to the measures necessary to control, prevent, and mitigate spread of the coronavirus.

The exemption provided by [House Bill 2185](#) will expire on “the first day following the expiration of the last executive order issued by the Governor related to the COVID-19 pandemic and the termination of the COVID-19 Emergency Temporary Standard and any permanent COVID-19 regulations adopted by the Virginia Safety and Health Codes Board.” That will undoubtedly be a welcome day, despite bringing the end to a sales tax exemption.

How to qualify for the exemption

The temporary sales tax exemption is available only to businesses and self-employed

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- Promote remote work to the fullest extent possible, including increasing the number of telework-eligible employees
- Reasonably prevent the spread of COVID-19

A qualifying business may not claim the exemption for anything “other than business use.” This means the business cannot transfer the purchased item (or use of service) to a person other than the business. Also, the business cannot use the item or service for nonbusiness purposes more than 50% of the time.

Any business caught not following its COVID-19 safety protocol will have its qualification for the exemption revoked. Should the Virginia Department of Taxation discover a business has made a tax-exempt purchase of personal protective equipment (PPE) for “other than business use,” the business will have to remit the tax due, plus interest and a 10% penalty.

PPE eligible for the sales tax exemption

The following PPE qualifies for the sales and use tax exemption:

- Coveralls, full body suits, gowns, and vests
- Disinfecting products approved for use against SARS-CoV-2 and COVID-19
- Engineering controls to reduce exposure to SARS-CoV-2 and COVID-19 disease-related workplace hazards (e.g., equipment modification, isolation, substitution, and ventilation)
- Face coverings, face shields, and filtering facepiece respirators; medical and nonmedical masks; respiratory protection equipment; safety glasses
- Gloves
- Hand sanitizer
- Hand-washing facilities
- HVAC, testing, and physical modifications to comply with national standards

- Physical barriers and electronic sensors or systems designed to maintain or

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Will other states create a similar sales tax exemption for PPE?

[Puerto Rico](#) created a temporary sales tax exemption for PPE last year, though it's expired. Likewise, several countries have temporarily reduced the value-added tax (VAT) for PPE, or given it a zero rating; these include [Ireland](#), the [United Kingdom](#), and the [United Arab Emirates](#).

To date, Virginia is the only state that's exempted PPE in order to encourage businesses to adopt protocols to stop the spread of COVID-19 and its variants. Yet at least one other state — Michigan — has introduced similar legislation ([HB 4224](#)/[HB4225](#)).

Several states are looking to exempt PPE from sales and use tax with no strings attached, including Connecticut ([HB 5183](#)/[SB 175](#)/[HB 5297](#)/[HB 5278](#)), Minnesota ([SF 1258](#)/[HF 2247](#)), and New Jersey ([S 3124](#)/[A 4791](#)). If these or other states create a new sales tax exemption, we'll report on it in the [Avalara blog](#).

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Gail Cole is a Senior Writer at [Avalara](#). She's on a mission to uncover unusual tax facts and make complex laws and legislation more digestible for accounting and business professionals.

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