



TAX BULLETIN 22-5

Virginia Department of Taxation

March 23, 2022

EXPIRATION OF THE VIRGINIA RETAIL SALES AND USE TAX EXEMPTION FOR PERSONAL PROTECTIVE EQUIPMENT

Effective March 24, 2022, the temporary Retail Sales and Use Tax exemption for qualifying business purchases of Personal Protective Equipment (PPE) related to COVID-19 will expire.

Background

House Bill 2185 and Senate Bill 1403 (2021 *Acts of Assembly, Special Session I*, Chapters 55 and 56) amended the *Code of Virginia* to add Va. Code § 58.1-609.14, providing a temporary exemption from the Retail Sales and Use Tax for qualifying purchases of PPE. See the [Guidelines for the Retail Sales and Use Tax Exemption for Personal Protective Equipment](#).

The legislation provided that the PPE exemption was effective from the date of its passage, March 11, 2021, and would expire 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. The statewide emergency order was issued by Governor Ralph Northam on March 12, 2020. Effective January 27, 2021, the Department of Labor and Industry's Safety and Health Codes Board promulgated its final Standard for Infectious Disease Prevention of the SarsCov-2 Virus that Causes Covid-19 (16 Virginia Administrative Code (VAC) 25-220) ("COVID-19 Standard").

The statewide emergency order issued by Governor Ralph Northam expired on June 30, 2021. The Safety and Health Codes Board COVID-19 Standard was repealed on March 23, 2022. As the conditions for the expiration of the PPE exemption have occurred, the exemption will expire on March 24, 2022.

Purchases that were eligible for the exemption and were purchased on or before March 23, 2022 continue to be exempt. However, any purchases made after March 23, 2022 are not eligible for the PPE exemption.

Additional Information

For more information about this exemption, please visit the Department's website at www.tax.virginia.gov or contact the Department at (804) 367-8037.