

# SENATE OF VIRGINIA



**TODD E. PILLION**  
40TH SENATORIAL DISTRICT  
ALL OF GRAYSON, LEE, SCOTT, AND WASHINGTON  
COUNTIES; ALL OF THE CITY OF BRISTOL; AND PART  
OF SMYTH, WISE, AND WYTHE COUNTIES

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COMMITTEE ASSIGNMENTS:  
AGRICULTURE, CONSERVATION AND  
NATURAL RESOURCES  
GENERAL LAWS AND TECHNOLOGY  
LOCAL GOVERNMENT  
TRANSPORTATION

TO: Virginia Businesses

FROM: Senator Todd Pillion

SUBJECT: Temporary Sales Tax Exemption on Personal Protective Equipment (PPE)

DATE: March 25, 2021

As of March 11, 2021, Virginia businesses and manufacturers may begin claiming a temporary sales tax exemption on personal protective equipment (PPE) purchases. The tax exemption is available to businesses in compliance with the Department of Labor and Industry COVID-19 safety protocols and may be claimed until after the Governor's COVID-19 executive orders expire.

Guidance from the Virginia Department of Taxation includes information on qualifying businesses, examples of eligible purchases, and information on how to claim the exemption. This can be accessed at <https://www.tax.virginia.gov/news/new-ppe-sales-tax-exemption-businesses>.

This temporary sales tax relief is the result of legislation (SB1403) I sponsored during the 2021 session of the General Assembly. The new law provides an opportunity for businesses to continue to protect employees and customers while preventing the state from continuing to profit off of a pandemic and its own mandates. The state budget provides \$11 million for this effort.

If my office may be of assistance, please do not hesitate to contact us at [district40@senate.virginia.gov](mailto:district40@senate.virginia.gov) or (276) 220-1209.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Pillion".

Todd Pillion  
Senator, 40<sup>th</sup> District