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Annual Survey of State Laws Regulating Charitable Solicitations

As of January 1, 2017

State Regulatory Agency	Registration or Licensing Requirements for Charitable Organizations	Reporting Dates and Requirements for Charitable Organizations	State Accepts Unified Registration Statement ⁴	Solicitation Disclosure Requirements for Charitable Organizations	Additional Disclosure Requirements if Paid Solicitor Used ¹	Registration/ Licensing/Bonding Requirements for Counsel ²	State Imposes Additional Requirements for Solicitors ³
Alabama Attorney General Consumer Affairs Section 501 Washington Avenue Montgomery, AL 36130 334-242-7335 800-392-5658	Annual registration, \$25 fee.	Registration valid indefinitely. However, financial report must be filed annually within 90 days of fiscal year end. If financials for current fiscal year are not completed, should file previous year's financials, \$25 fee.	✓	None	✓	Registration, \$100 fee and \$10,000 bond. Campaign report due within 90 days from the end of contract.	✓
Alaska Department of Law Attorney General's Office Fair Business Practices Section 1031 W. 4th Avenue, Suite 200 Anchorage, AK 99501 907-269-5100	Annual registration, \$40 fee.	Registration expires on September 1 of each year, \$40 fee.		None	✓	None	✓
Arizona Office of the Secretary of State Business Services Division 1700 W Washington St., Fl 7 Phoenix AZ 85007-2808 602-542-6187	As of September 13, 2013, Arizona no longer requires registration of charities or fundraisers.	None		None		None	
Arkansas Office of the Attorney General Consumer Protection Division 323 Center Street, Ste. 200 Little Rock, AR 72201 501-682-2341	Annual registration.	Annual Financial Reporting Form due 4½ months after fiscal year end if fiscal year ends December 31. If fiscal year end is other than December 31, reports due May 15, or, upon request, within 6 months of fiscal year end. If any of the information submitted with the organization's initial registration has been updated or changed, must file an updated Charitable Organization Registration Form. If gross revenue exceeds \$500,000, an independent CPA audit is required.	✓	None	✓	Registration, \$100 fee. No bond.	✓
California Registry of Charitable Trusts PO Box 903447 Sacramento, CA 94203-4470 916-445-2021	Initial registration for organizations doing business or raising funds in state. \$25 fee. Over 200 cities and counties have solicitation ordinances that may require registration. Contact Registry of Charitable Trusts for more information.	Form RRF-1 due annually 4½ months after end of fiscal year. \$25-\$300 fee based on gross revenue scale. Form 990 due 4½ months after end of fiscal year. Audited financial statements required if gross revenue equals \$2,000,000 or more.	✓	None	✓	Registration, \$350 fee. Contract Notice Form filing required.	✓
Colorado Secretary of State 1700 Broadway, Ste. 200 Denver, CO 80290 303-894-2200	Annual registration, \$10 fee. Must register online. Foreign corporation qualification.	Registration renewal due 4½ months after end of fiscal year.		None	✓	Registration only if organization has custody of contributions. \$175 fee. No bond.	✓
Connecticut Attorney General 450 Columbus Boulevard Suite 801 Hartford, CT 06103 (860) 713-6000	Annual registration, \$50 fee.	Annual financial report due within 11 months of fiscal year end, \$50 fee. Independent CPA audit required if gross revenue less government grants and fees exceeds \$500,000. Late filing fee: \$25 per month.	✓	None	✓	No registration or bond for counsel not having custody of funds. Counsel must file with Department of Consumer Protection a copy of contracts with charitable organizations. Otherwise, \$120 fee and \$20,000 bond.	✓

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Delaware Attorney General Carvel State Building 820 North French Street Wilmington, DE 19801 302-577-8600	None	None		None	✓	None	
District of Columbia Department of Consumer & Regulatory Affairs 1100 4th Street, SW Washington DC 20024 202-442-4311	Must obtain Basic Business License. Initial fee: \$412.50. Foreign corporations must obtain certificate of authority and tax exemption.	Renew biannually. Filing fee: \$412.50.	✓	None	✓	None	
Florida Department of Agriculture and Consumer Services Division of Consumer Services Terry Lee Rhodes Building 2005 Apalachee Parkway Tallahassee, FL 32399-6500 850-410-3800	Annual registration; fees range from \$10 to \$400, based on annual gross receipts.	Financial report or Form 990 to accompany registration annually. Late fee: \$25 per month. Audited or reviewed financial statement if gross revenue between \$500,000 and \$1 million. Audited financial statement if gross revenue \$1 million or greater.		The following statement is required on all written solicitations: "A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling toll-free 800-HELP-FLA or visiting www.800helpfla.com. Registration does not imply endorsement. Florida registration # _____."	✓	Registration, \$300 fee. No bond.	✓
Georgia Georgia Charities Division 2 MLK Jr. Dr. S.E., Suite 313 West Tower Atlanta, GA 30334 478-207-2440	Initial registration, \$35 fee.	Biannual report, which includes financial reports for previous 2 fiscal years, due on organization's renewal date, \$20 fee. Certified financial statement required if proceeds are \$1,000,000 or more; independent CPA review required for proceeds of \$500,000–\$1,000,000; file Form 990 if proceeds are under \$500,000. Late fee: \$25.	✓	Organization must disclose to donor the names of solicitor and organization. If telephone solicitation, the location of the caller and the full description of the charitable program and financial statements must be made available upon request.	✓	None	✓
Hawaii Dept. of Attorney General Tax Division 425 Queen St. Honolulu, HI 96813 808-586-1480	Annual registration. Fee scale from \$10 to \$600. Must register online.	Annual financial report due when Form 990 is due. Audit is required if gross contributions exceed \$500,000.		None		Registration, \$250 fee. No bond. Must register online.	✓
Idaho Attorney General 700 W. Jefferson Street PO Box 83720 Boise, ID 83720 208-334-2400	None	None		None		None	
Illinois Attorney General Charitable Trusts Bureau 100 W. Randolph, 11th Floor Chicago, IL 60601-3175 312-814-2595	Initial registration, \$15 fee.	Annual financial report due within 6 months of fiscal year end. \$15 fee. CPA opinion must accompany report if revenues exceed \$300,000 or if professional solicitor is engaged and contributions exceed \$25,000. \$200 late registration fee. \$100 late annual financial report fee.	✓	None		Registration every 2 years. No fee.	✓
Indiana Attorney General Consumer Protection Division Indiana Government Center South 302 W. Washington Street 5th Floor Indianapolis, IN 46204-2770 317-232-6201 800-382-5516	None	None		None	✓	Initial registration: \$1,000 fee. Notice of filing due prior to campaigns. Renewal registration fee: \$50. State Disclosure Form required with contract filing.	✓

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Iowa Attorney General Consumer Protection Division 1305 E. Walnut Hoover State Office Building 2nd Floor Des Moines, IA 50319 515-281-5926	None	None		Charity's financial information must be provided upon request.	✓	None	✓
Kansas Kansas Secretary of State First Floor, Memorial Hall 120 SW 10th Avenue Topeka, KS 66612-1594 785-296-4564	Annual registration, \$35 fee.	Financial report due within 6 months of fiscal year end. If more than \$500,000 raised, must file audited financial statement.	✓	Name, address, telephone number and state registration number of charity must be provided, with indication that annual financial report is filed with secretary of state.	✓	Registration, \$25 fee. No bond. Contract notice form required.	✓
Kentucky Attorney General Division of Consumer Protection 1024 Capital Center Drive, Suite 200 Frankfort, KY 40601-8204 502-696-5389	Initial registration, no fee. Registration documents may be submitted electronically on a CD in .pdf format.	Form 990 due 4½ months after fiscal year end. Registration documents may be submitted electronically on a CD in .pdf format.	✓	None	✓	Registration, \$50 fee. No bond. Contract Notice Form filing required.	✓
Louisiana Department of Justice Consumer Protection Section 1885 North 3rd Street, 4th Floor Baton Rouge, LA 70802 225-326-6463	Registration prior to campaigns for organizations using professional solicitors, \$25 fee.	Renew by October 1 each year, \$25 fee. File updated Unified Registration Statement. Form 990 required.	✓	This state has substantial disclosure requirements for police and firefighter groups. Consult statute for details.	✓	None	✓
Maine Charitable Solicitations Department of Professional & Financial Regulation 35 State House Station Augusta, ME 04333-0035 207-624-8624	Initial registration, \$50 fee.	Annual renewal due by November 30. \$25 renewal filing fee. Late filing fee: \$50. Additional fundraising report due prior to established renewal date.	✓	None		None	✓
Maryland Secretary of State Charities Division State House Annapolis, MD 21401 410-974-5534	Annual registration with a \$50 to \$300 fee, depending on annual gross proceeds. No fee if proceeds are less than \$25,000 and no professional solicitor is used.	Form 990 due within 6 months of end of most recently completed fiscal year. If contributions are at least \$300,000 but less than \$750,000, a copy of a financial review performed by an independent CPA required. If contributions are at least \$750,000, a copy of an audit performed by an independent CPA required. Late filing fee: \$25 per month.	✓	Written solicitations must state that documents and information filed under the Maryland charitable organizations laws can be obtained from the secretary of state for the cost of postage and copies.	✓	Registration, \$250 fee. No bond.	✓
Massachusetts Attorney General Division of Public Charities One Ashburton Place, Boston, MA 02108 617-727-2200	Initial registration, \$100 fee, as well as supplemental form and fees, ranging from \$35 to \$2,000, based on gross proceeds for most recent fiscal year.	Organizations receiving \$500,000 or more must file an audited financial statement. Accountant's review required if gross revenue is between \$200,000-\$500,000. File Forms PC and 990 4½	✓	None		Registration, \$400 fee. No bond.	✓
Michigan Attorney General Charitable Trust Section PO Box 30214 Lansing, MI 48909 517-373-1152	Initial registration, no fee.	Annual renewal due within 6 months of fiscal year end. CPA audit or review required where public support is at least \$275,000. CPA audit required if public support is \$525,000 or more.	✓	Attorney General encourages display/disclosure of charity's registration number on all solicitations. Not supported by Michigan statute.	✓	Licensing and \$10,000 bond.	✓
Minnesota Attorney General Charities Division 1200 Bremer Tower 445 Minnesota Street St. Paul, MN 55101-2130 651-296-3353	Initial registration, \$25 fee.	Annual renewal due by the fifteenth day of the seventh month following close of fiscal year. Annual report, and copy of Form 990. Audit required if total revenue exceed \$750,000. Late filing fee: \$50.	✓	None	✓	Registration, \$200 fee. No bond. Late fee: \$300.	✓

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Mississippi Secretary of State Charities Division PO Box 136 Jackson, MS 39205-0136 601-359-1350	As of January 1, 2016, all registrations must be submitted online. http://www.sos.ms.gov/	Financial report filed with renewal due 4½ months after fiscal year end. File audited financial statement if proceeds exceed \$500,000 or if professional fundraiser was used. Accountant review if revenue is between \$250,000 and \$500,000.	✓	Written solicitations require the following statement verbatim: "The official registration and financial information of the organization may be obtained from the Mississippi Secretary of State's office by calling 888-236-6167. Registration by the Secretary of State does not imply endorsement by the Secretary of State."	✓	Registration, \$250 fee. No bond.	✓
Missouri Attorney General Public Protection Unit PO Box 899 Jefferson City, MO 65102 573-751-3321	Initial registration, \$15 fee. 501(c)(3) organizations are exempt from registration. A copy of the organization's IRS tax exemption determination letter may be filed with the state to obtain exemption.	Annual report due within 2½ months of fiscal year end.	✓	None	✓	None	✓
Montana Office of the Attorney General 215 N Sanders, Third Floor PO Box 201401 Helena, MT 59620-1401 406-444-2026	None	None		None		None	
Nebraska Office of the Attorney General Consumer Protection Division 2115 State Capital Bldg. Lincoln, NE 68509 402-471-2682	None	None		None		None	
Nevada Secretary of State 202 North Carson Street Carson City, NV 89710-4201 775-684-5708	Annual registration required. No fee. Registration expires one year from the end of the calendar month of the initial filing.	Annual financial report due. IRS Form 990 or equivalent information must be supplied annually.		Written solicitations must disclose the true legal name of the organization and its state of formation, as well as inform the donor whether contributions are or are not tax deductible.	✓	None	
New Hampshire Attorney General Register of Charitable Trusts 33 Capitol Street Concord, NH 03301-6397 603-271-3591	One-time registration, \$25 fee.	Annual report and Form 990 due within 4½ months of fiscal year end. Annual reporting fee: \$75.	✓	None	✓	Registration, \$150 fee. No bond.	✓
New Jersey Division of Consumer Affairs Charities Registration Section 124 Halsey Street, 7th Floor PO Box 45021 Newark, NJ 07101 973-504-6215	Initial registration. Fee scale \$30 to \$250 depending on gross contributions.	Annual financial report due within 6 months of fiscal year end. Late fee of \$25 if registration submitted more than 30 days after due date. File audited financial statement if gross revenue exceeds \$500,000.	✓	Printed solicitations, written confirmations, receipts or written reminders issued by a charitable organization, independent paid fundraiser or solicitor must contain the following statement, which must be conspicuous: "Information filed with the attorney general concerning this charitable solicitation and the percentage of contributions received by the charity during the last reporting period that were dedicated to the charitable purpose may be obtained from the attorney general of the state of New Jersey by calling 201-504-6215 and is available on the Internet at www.state.nj.us/lps/ca/charfrm.htm . Registration with the attorney general does not imply endorsement."	✓	Registration, \$250 fee. No bond. \$30 fee and state contract filing form must accompany every contract filed. Campaign report also required within 40 days from expiration date of contract or, for multi-year campaigns, report due within 40 days of charitable organization's fiscal year end. \$10 fee.	✓
New Mexico Office of the Attorney General Charitable Organization Registry 201 Third Street NW, Ste. 300 Albuquerque, NM 87102 505-717-3500	Annual online registration, no fee.	Form 990 or financial report due within 6 months of fiscal year end. File audited financial statement if total revenue exceeds \$500,000. \$100 late fee. All registration filings must be completed online.	✓	None	✓	None	✓

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New York For Fundraising Counsel and Professional Fund Raisers (Paid Solicitors): State of New York Office of the Attorney General Charities Bureau The Capitol Albany, NY 12224 518-776-2160 For Charitable Organizations: Department of Law Charities Bureau Registration Section 120 Broadway, 3rd Floor New York, NY 10271 212-416-8401	Initial registration with \$25 fee.	Annual financial report due 4½ months after fiscal year end. Fees range from are either \$0 or \$25. Independent CPA review required if total revenue is between \$250,000 and \$750,000. CPA audit required if total revenue is greater than \$750,000.	✓	Solicitations must include the following statement, which must be placed conspicuously in the material with print no smaller than 10-point bold-face type or, alternatively, no smaller than the size of print used for the most number of words in the material: "A copy of the latest annual report may be obtained from the organization or from the Charities Bureau, Department of Law, 120 Broadway, New York, NY 10271."	✓	Registration, \$800 fee. No bond. Contract Certification Form filing required.	✓
North Carolina Department of Secretary of State 2 Salisbury Street, Suite 5014 Raleigh, NC 27601 or PO Box 29622 Raleigh, NC 27626-0622 919-807-2214	Annual registration with a \$50 to \$200 fee, based on receipts. Parent organizations filing on behalf of chapters or affiliates: \$100 to \$400 fee, based on number of chapters.	Annual renewal due 4½ months after fiscal year end. File Form 990; audited financial statement optional. Late fee: \$25 per month.	✓	Charitable organizations or sponsors are required to register and must conspicuously display the following statement on every solicitation, written confirmation, receipt or reminder: "Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 888-830-4989. The license is not an endorsement by the state." The statement should be printed in 9-point type and made conspicuous by use of one or more of the following: underlining, a border, or bold type.	✓	Must file state Fundraising Consultant Contract Checklist. Licensing: \$200 fee. No bond.	✓
North Dakota Secretary of State Licensing Division 600 E. Boulevard Avenue Dept. 108 Bismarck, ND 58505 701-328-3665	Initial registration with \$25 fee. Foreign corporation qualification.	Annual report due September 1 each year. \$10 fee.	✓	None		Registration, \$100 fee. \$20,000 bond. Foreign corporation qualification.	✓
Ohio Attorney General Charitable Foundation Section 150 E. Gay Street, 23rd Floor Columbus, OH 43215-3130 614-466-3180	Annual registration for out-of-state charities and Ohio organizations not already registered under the state's Trust Act. \$50 to \$200 fee, depending upon amount of contributions received in state. Registration must be completed online.	Annual registration must be filed online within 4½ months of fiscal year end. Late fee: \$200.	✓	Name and address of charity. If not a 501(c)(3) organization, charitable purpose of appeal.	✓	Registration only if Organization has custody of contributions. Online filing. \$200 filing fee and \$25,000 bond.	✓
Oklahoma Secretary of State Business Filing Department 421 N.W. 13th, Suite 210 Oklahoma City OK 73103 405-522-2520	Annual registration, \$65.00 for contributions exceeding \$10,000 and \$15.00 for contributions that do not exceed \$10,000.	Annual registration required.	✓	None		None	✓
Oregon Department of Justice Charitable Activities Section Oregon Department of Justice 100 SW Market Street Portland, OR 97201-5702 971-673-1880	Initial registration, no fee.	Annual report due within 4½ months of fiscal year end. Fees: \$20 to \$400. File audit if one was prepared. Late fee: \$20.	✓	None	✓	Registration for counsel who advise on direct mail, have access to contributions, or have authority to pay expenses. \$250 fee. No bond.	✓
Pennsylvania Department of State Bureau of Charitable Organizations 207 N. Office Building Harrisburg, PA 17120 717-783-1720	Annual registration. Fee: \$15–\$250.	State automatically grants 180 day extension. File annual financial statement and Form 990 with renewal. Internally prepared financial statement required for organizations with revenues less than \$50,000; compiled, reviewed, or audited financial statement required for organizations with revenues between \$50,000 and \$100,000; reviewed or audited financial statement required for organizations with revenues between \$100,000 and \$300,000; and audited financial statement required for organizations with revenues over \$300,000. Late fee: \$25 per month.	✓	Solicitation disclosure statement: "The official registration and financial information of [legal name of charity as registered with the Department of State] may be obtained from the Pennsylvania Department of State by calling toll free, within Pennsylvania, 800-732-0999. Registration does not imply endorsement."	✓	Registration, \$250 fee. No bond.	✓

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Rhode Island Dept. of Business Regulation Charitable Organization Section 1511 Pontiac Avenue Building 69 Cranston, RI 02920 401-462-9588	Annual registration, \$90 fee. Must submit all documents by CD-ROM or file online at https://elicensing.ri.gov .	Annual renewal. Financial report audited by independent CPA due annually. Where proceeds are less than \$500,000, no audit required. However, the state reserves the right to request an audit if budget is less than \$500,000.	✓	None	✓	Registration, \$240 fee. No bond. Must submit registration documents by CD-ROM or online, but can submit contracts by e-mail to state.	✓
South Carolina Office of the Secretary of State 1205 Pendleton Street Suite 525 Columbia SC 29201 803-734-1790	Annual registration, \$50 fee.	Two separate filings. Annual registration and financial report due within 4½ months of fiscal year end. Late fee: \$10 per day.	✓	None	✓	Registration, \$50 fee. Notice of Solicitation for Fundraising Counsel required to be filed with each contract.	✓
South Dakota Attorney General State Capitol 1302 E. Hwy. 14, Ste. 3 Pierre, SD 57501 605-773-4400	None	None		None		None	✓
Tennessee Department of State Charitable Solicitations 312 Rosa L. Parks Avenue 8th Floor William R. Snodgrass Tower Nashville, TN 37243-0308 615-741-2555	Annual registration, \$50 initial fee. Thereafter, fees range from \$80 to \$240, depending upon annual gross receipts.	Annual registration and financial report due within 6 months of fiscal year end. Organizations with revenues above \$500,000, excluding grants received from government agencies, must submit audited financial statement. New registrants in their first year of operation must file quarterly financial reports. \$25 per month late fee.	✓	None	✓	Registration, \$100 fee. No bond.	✓
Texas Registrations Unit PO Box 13550 Austin, TX 78711-3550 512-475-0775	Annual registration for public safety organizations and veterans groups. Fees: \$150–\$250. Bonding required of veterans groups. Foreign charitable organizations are required to obtain a Certificate of Authority if they have a physical location in Texas.	Renew annually.		This state has substantial disclosure requirements for public safety and veterans organizations. Consult statute for details.		None	✓
Utah Dept. of Commerce Division of Consumer Protection 160 East 300 South SM Box 146704 Salt Lake City, UT 84114-6704 801-530-6601	Annual registration, \$75 fee.	Renew annually. If an annual financial report or Form 990, 990EZ, or 990PF are not available during the first year of registration, initial applicants are required to file quarterly reports. Late fee: \$25 per month.	✓	None	✓	Registration, \$250 fee. Late fee: \$25 per month.	✓
Vermont Attorney General 109 State Street Montpelier, VT 05609 802-828-3171	None	None		None	✓	None	✓
Virginia Department of Agriculture and Consumer Services Office of Consumer Affairs PO Box 526 Richmond, VA 23218 804-786-1343	Annual registration, \$30 to \$325 fee based on previous year's gross receipts. Initial registration must include \$100 surcharge.	Annual registration within 4½ months of fiscal year end. Certified treasurer's report for proceeds under \$25,000. Certified audit or accompanying Form 990 if proceeds over \$25,000. Late filing fee: \$100.	✓	All written solicitations must disclose that financial statements are available from the State Division of Consumer Affairs. Consult Virginia Administrative Rules.	✓	Registration, \$100 fee. No bond.	✓
Washington Office of Secretary of State Charities Program 801 Capitol Way South PO Box 40234 Olympia, WA 98504-0234 360-725-0378	Annual registration, \$60 initial registration fee; \$40 annually thereafter.	Annual registration due within 11 months of fiscal year end. Late fee: \$50. Organizations whose annual gross receipts (averaged over three years) are more than one million dollars may be subject to tiered financial reporting requirements, which may include having its annual information return or audited financial statement prepared by a CPA and making it available to the public.	✓	Written solicitations must disclose name of organization, purpose of solicitation, whether organization is registered and secretary of state's toll-free number (800-332-4483). Commercial fund raisers must disclose name, name of firm and city of the charitable organization.	✓	None	✓

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West Virginia Secretary of State State Capitol 1900 Kanawha Blvd. East Bldg. 1, Room 157-K Charleston, WV 25305 304-558-6000	Annual registration with a \$15 to \$50 fee, depending on annual gross receipts.	Annual registration with audited financial report and Form 990. Independent CPA audit required where proceeds exceed \$500,000. Financial review required if proceeds are between \$200,000-\$499,000. Late fee: \$25 per month.	✓	Every printed solicitation should include the following statement: "West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, WV 25305. Registration does not imply endorsement."	✓	Registration, \$100 fee and \$10,000 bond. Late fee: \$25 per month.	✓
Wisconsin Wisconsin Department of Financial Institutions PO Box 7879 Madison, WI 53707-7879 (608) 267-1711	Initial registration, \$15 fee.	Annual registration due July 31, \$54 fee. Annual financial report due within 12 months of fiscal year end. Independent CPA audit required where proceeds exceed \$500,000; review by CPA required if proceeds exceed \$300,000. Late fee: \$25.	✓	A financial statement of (name of charity) disclosing assets, liabilities, fund balances, revenue, and expenses for the preceding fiscal year will be provided upon request.	✓	Registration for counsel that has custody of contributions, \$50 initial fee, \$107 renewal fee, \$25 late fee, and \$20,000 bond.	✓
Wyoming Secretary of State 2020 Carey Avenue, Suite 700 Cheyenne, WY 82002-0020 307-777-7311 or Office of the Attorney General Kendrick Building 2320 Capitol Avenue Cheyenne, WY 82002 307-777-7841	None	None		None		None	

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The Legal Landscape:

Focus on State Charity Regulators

Section provided by Cindy M. Lott, Esq.,
Director of the Nonprofit Management
Programs at the School of Professional
Studies, Columbia University & Senior
Fellow at the Center on Nonprofits and
Philanthropy, Urban Institute

State charity regulators, working both independently and in conjunction with state and federal law enforcement and regulatory agencies, play a fundamental role in overseeing the nonprofit sector. Enforcers and protectors of charitable assets, state regulators assure these assets are utilized as intended. In addition, they often play a role in the legislation process, as well as educate both the charitable sector and the donating public.

State charity regulators have responsibility over many matters, including registration of charitable organizations, ensuring registration compliance, regulation of charitable solicitations, ensuring against criminal activity, monitoring board governance, oversight of administration of wills and trusts, review of transactions, and ensuring compliance with conservation easements. State charity officials derive their authority primarily from two sources: English common law and statutory law. Depending on the state, regulatory actions are based on either one or both of these judicial principles.

Each state charity office has its own structure, staffing patterns, and set of regulatory duties and responsibilities for overseeing the charitable sector.

Offices in which state charities regulators are found vary enormously across jurisdictions in terms of organization and staff. Each state charity office has its own structure, staffing patterns, and set of regulatory duties and responsibilities for overseeing the charitable sector. Thirteen attorney general offices have a specific charities “division” or “bureau” charged with charity oversight and protection of charitable assets, and fourteen AG offices house charity oversight within the consumer protection division. Across jurisdictions, the size and nature of this unit, however, vary. Most

states have very few staff dedicated to charities oversight to conduct their work and carry out the states' responsibilities. About a third of state charity offices have less than 1 full-time equivalent employee (FTE) dedicated to charities oversight, and more than half have fewer than 3 FTEs. Those numbers comprise not only attorneys but also accountants, investigators and support staff assigned to charities oversight. In addition, most attorney general offices, even those with designated charities bureaus, routinely rely on attorneys and staff from other divisions within the office to address charity-related matters when necessary and appropriate.

In about half the states, the responsibility to oversee charitable organizations that solicit donations, either directly or via fundraisers hired to solicit on their behalf, is exclusive to the state's attorney general, who typically is vested with broad regulatory authority over all assets committed to charitable purposes within the state's jurisdiction and the fiduciaries to whom those assets are entrusted. In twenty-four jurisdictions, however, the authority to regulate public fundraising campaigns by and on behalf of charities is shared by the attorney general and another state-level office, usually the office of the secretary of state, whose authority is conferred by state charitable solicitation statutes.

Enforcement authority varies state to state but most typically includes a wide range of actions to remedy breaches of fiduciary duties, misuse of charitable assets, fraudulent solicitation and failure to register and/or file reports. The most common approach is to investigate an allegation of noncompliance, followed by correspondence with the organization and the use of informal means of resolution or a settlement agreement. The regulatory office may send perfunctory delinquency notices or ultimately revoke or terminate the organization's registration. At the attorney general's discretion, the office may bring civil actions in court seeking fines/penalties, dissolution, injunctive relief, restitution, and/or removal of board members.

To carry out enforcement authority, many state charity offices work with other government and law

enforcement agencies (IRS, postal service, local law enforcement, other agencies within or outside the state) by participating in joint investigations, court actions or by referring the matter to another office or agency that can most effectively enforce applicable law.

Enforcement authority varies state to state but most typically includes a wide range of actions to remedy breaches of fiduciary duties, misuse of charitable assets, fraudulent solicitation and failure to register and/or file reports.

Many state charities regulators perceive education of the public as a bedrock part of their official duties. State charity offices may facilitate educational outreach on their own or in partnership with organizations in the nonprofit sector. The two most common partnerships are between state charity offices and state nonprofit organizations or state charity offices and state bar associations. Many offices also partner with advisory groups of representatives from the nonprofit sector, umbrella groups of public charities or foundations, CPA associations, and other schools and organizations that provide educational programs to charities.

For more on the structure of state charity offices, oversight authority at the state level, and the tools used by state charity offices to facilitate and enforce regulatory compliance within the sector, see Cindy M. Lott, Elizabeth T. Boris, Karin Kunstler Goldman, Belinda J. Johns, Marcus Gaddy & Maura R. Ferrell, *State Regulation and Enforcement in the Charitable Sector*, Columbia Law School's Charities Regulation and Oversight Project and the Urban Institute's Center on Nonprofits and Philanthropy (September 13, 2016), <http://www.urban.org/sites/default/files/publication/84161/2000925-State-Regulation-and-Enforcement-in-the-Charitable-Sector.pdf>.

Glossary and Notes

Registration and Licensing: Most states require charities and fundraising professionals to register with a regulatory agency before fundraising. In 1988, licensing provisions in North Carolina were declared unconstitutional by the Supreme Court in *Riley v. National Federation of the Blind of North Carolina*. Many states changed their statutes accordingly. For charities conducting national campaigns, registration is required in forty-one (41) states currently. (This number is subject to change as additional states create new legislation.) There are also some smaller (city and county) jurisdictions that enforce registration ordinances. In addition, all states have consumer protection/antifraud laws that may be applied to charitable solicitations. Consult an attorney or specific jurisdiction(s) for additional information.

Reporting Dates: Dates when financial or annual reports of charities must be filed with a regulatory agency.

Commercial Coventures: A number of states regulate the relationship and resulting activities between charitable organizations and for-profit sales companies that enter into agreements to use the name and goodwill of a charity in conjunction with the sale of goods or services. These commercial coventure relationships require certain contractual provisions, as well as registration in limited circumstances. Consult the various state statutes for details about the regulation of this activity.

¹Solicitation Disclosure Requirements: Disclosures are statements that must be made to the prospective contributor in an appeal for funds. Many states have both oral and written disclosure requirements for charitable organizations that solicit themselves and/or pay for the services of an outside fundraising firm. This is especially true when using door-to-door solicitors or a telemarketing firm. These disclosures vary from jurisdiction to jurisdiction, and organizations should consult individual state statutes or requirements or legal counsel to ensure the organization is in compliance. States have to write required statements

carefully so that they do not violate Supreme Court rulings regarding unconstitutional abridgments of the right to free speech.

²Fundraising Counsel: *Fundraising counsel*, as defined in the Model Charitable Solicitation Act, provide advice and counsel to charitable organizations in the development of their fundraising appeals but do not actually solicit or retain custody of contributions. Because fundraising counsel do not directly contact potential contributors or handle funds, many states do not require them to file a bond or, in some cases, register. This *Spotlight* outlines the annual registration, fee, and bond requirements for fundraising counsel. However, these laws are continually changing, and organizations should consult the particular state statute or requirements or legal counsel to determine the current requirements.

³Paid Solicitors: Professional fundraisers (firms or individuals paid by a charitable organization to actually solicit and/or collect contributions on the organization's behalf) must register and post bond in many states. Organizations should consult individual state statutes or requirements or legal counsel for specific requirements.

⁴Unified Registration Statement: This form was developed to aid charitable organizations with multiple state filings. The form was developed through the cooperation of the Giving Institute: Leading Consultants to Non-Profits, the Association of Fundraising Professionals (AFP), and the National Association of State Charity Officials (NASCO). The following states require the filing of supplemental forms and/or information in addition to the Unified Registration Statement: Arkansas, California, Georgia, Illinois, Maine, Michigan, Mississippi, Missouri, New Hampshire, North Dakota, Rhode Island, Tennessee, Utah, Washington, and West Virginia. Massachusetts accepts the Unified Registration Statement for initial registrations only.

Internet Fundraising Activities: Existing registration statutes technically encompass and apply to Internet solicitations. However,

minimum contacts and practical issues of applying these statutes beyond traditional fundraising raise a number of issues with state regulation of Internet activity. The National Association of Attorneys General/National Association of State Charity Officials have developed the "Charleston Principles" that generally provide a guide to states as to when charities and their fundraising counsel may need to register. The Principles are nonbinding on the states and may change as laws change. Charities and fundraising counsel located in a state and soliciting via the Internet would need to register in that state, as well as in any other state to which solicitations (email) are directed or from which substantial contributions are received. For more information visit www.nasconet.org.

State and Federal "Do Not Call" Laws: A handful of states have passed legislation specifically making it unlawful for nonprofit organizations and/or their contracted tele-fundraisers to call persons who have signed up on the states' lists blocking telephone fundraising or solicitation calls. In addition, the Federal Trade Commission has amended the Telemarketing Sales Rule to require companies contracted by nonprofit organizations to solicit contributions via telephone to maintain internal, company-specific do not call lists that include persons who have expressly indicated they do not want to receive further telephone solicitation calls. Consult with legal counsel prior to engaging in telephone solicitations in any specific jurisdiction.

Important Note: This information is designed to provide an introduction to the registration requirements of charitable organizations and the fundraising counsel they hire. This material is to inform organizations prior to engaging in fundraising and related activities. It is not intended as a substitute for specific legal advice. Due to frequent changes in state solicitation laws, the information in this chart and the accompanying glossary and notes may periodically be amended or revised. Organizations should consult legal counsel for specific legal advice.



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