

Published by
Giving USA Foundation™



GIVING USA spotlight

ISSUE 1, 2010

Annual Survey of State Laws Regulating Charitable Solicitations as of January 1, 2010

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
Alabama Attorney General Consumer Affairs Section 500 Dexter 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.	✓	None	✓	\$100 fee and \$10,000 bond.	✓
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 Secretary of State 1700 West Washington, 7th Floor Phoenix, AZ 85007-2808 602-542-6187	Annual registration, no fee.	Registration renewal due on September 30. File Statement 990 or financial report with renewal on September 30, \$25 late fee.	✓	None	✓	None	✓
Arkansas Office of the Attorney General Consumer Protection Division 323 Center Street, Suite 200 Little Rock, AR 72201 501-682-2341	Annual registration.	Annual registration. Financial report 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. Financial report may be Statement 990. 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 located doing business or raising funds in state. Foreign charitable organizations must obtain certificate of authority and franchise tax exemption. \$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. 300 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 have custody of contributions. \$175 fee. No bond.	✓
Connecticut Attorney General Public Charities Unit 55 Elm Street Hartford, CT 06106 860-808-5030	Annual registration, \$50 fee.	Annual financial report due within 5 months of fiscal year end, \$50 fee. Independent CPA audit required if gross revenue less government grants and fees exceeds \$200,000. 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.	✓

This chart is for information purposes only. Readers are advised to contact appropriate state regulatory agencies for legal compliance procedures.
© Giving USA Foundation™ all rights reserved. Obtain written permission from the publisher to reproduce or excerpt.

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
Delaware Attorney General Carvel State Building 820 North French Street Wilmington, DE 19801 302-577-8600	None	None		None	✓	None	
District of Columbia Dept. of Consumer & Regulatory Affairs 941 N.Capital St. NE 7th Floor Washington, DC 20002-4259 202-442-4400	Must obtain Basic Business License. Initial fee, \$303.	Renew biannually. Filing fee, \$303.	✓	None	✓	None	
Florida Department of Agriculture and Consumer Services Division of Consumer Services 2005 Apalachee Pkwy. Tallahassee, FL 32399-6500 850-922-2966	Annual registration; fees range from \$10 to \$400, based on annual gross receipts.	Financial report or Form 990 to accompany registration annually or by 4½ months after fiscal year end. Late fee, \$25 per month.		The statement below 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, within the state 800-HELP-FLA. Registration does not imply endorsement. Florida registration # _____."	✓	Registration, \$300 fee. No bond.	✓
Georgia Secretary of State Business Services and Regulation 2 Martin Luther King Jr. Drive, SE Suite 802-West Tower Atlanta, GA 30334 404-656-3920	Initial registration, \$25 fee.	Bi-Annual report 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 names of solicitor and organization. If telephone solicitation, the location of the caller and that full description of charitable program and financial statement are available upon request.	✓	None	✓
Hawaii Dept. of Attorney General Tax Division 425 Queen St. Honolulu, HI 96813 808-586-1470	Annual registration. Fee scale from \$10 to \$750.	Annual financial report due when 990 is due. Audit is required if gross contributions exceed \$500,000.		None		Registration, \$250 fee. No bond.	✓
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 filing due prior to campaigns. Renewal registration fee, \$50.	✓

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
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 Ron Thornburgh 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 \$100,000 raised, must file audited financial statement.	✓	Name, address, and telephone number of charity and state registration number, that annual financial report is filed with secretary of state.	✓	Registration \$25 fee, no bond.	✓
Kentucky Attorney General Division of Consumer Protection 1024 Capital Center Drive, Suite 200 Frankfort, KY 40601-8204 502-696-5389	Initial registration, no fee.	Form 990 due 4½ months after fiscal year end.	✓	None	✓	Registration, \$50 fee. No bond. Contract Notice Form filing required.	✓
Louisiana Department of Justice Consumer Protection Section PO Box 94095 Baton Rouge, LA 70804-9095 225-326-6465	Registration prior to campaigns for organizations using profes- sional solicitors, \$25 fee.	Renew registration annually. \$25 fee. File Form 990 and updated information, if any.	✓	This state has substantial dis- closure 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.	Financial report must be filed with commissioner by November 30, at the same time as the registration renewal. \$25 renewal filing fee. Late filing fee, \$50. Additional fundraising report due 9/30.	✓	None		Registration, \$200 fee. One- time \$50 application fee with initial registration. No bond. Late fee, \$50.	✓
Maryland Secretary of State Charities Division State House Annapolis, MD 21401 410-974-5534	Annual registration. \$50 to \$200 fee, depending on annual gross proceeds. No fee if pro- ceeds 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 proceeds are in excess of \$500,000, audit is required by independent CPA; accountant's review if gross income from contri- butions is \$200,000-\$500,000. Late filing fee, \$25 per month.	✓	Written solicitations must state that documents and information filed under the Maryland chari- table organizations laws can be obtained from the secretary of state for the cost of postage and copies.	✓	Registration, \$200 fee. No bond.	✓
Massachusetts Attorney General Division of Public Charities One Ashburton Place, Boston, MA 02108 617-727-2200	Annual registration, \$35 to \$250 fee, depending on annual gross proceeds.	Organizations receiving \$500,000 or more must file an audited financial statement. Organizations receiving less than \$500,000 must file a finan- cial statement with accountant's review. File Forms PC and 990 4½ months after fiscal year end.	✓	None		Registration, \$200 fee. No bond.	✓
Michigan Attorney General Charitable Trust Section PO Box 30214 Lansing, MI 48909 517-373-1152	Annual licensing, no fee.	Licensing renewal, with financial report due within 6 months of fiscal year end. CPA audit or review required where public support is at least \$250,000. CPA audit required if public support is \$500,000 or more.	✓	Attorney General encourages display/disclosure of charity's registration number on all solici- tations. Not supported by Michigan statute.	✓	Licensing and \$10,000 bond.	✓
Minnesota Attorney General Charities Division Suite 1200, NCL Tower 445 Minnesota Street St. Paul, MN 55101-2130 651-296-6172	Annual registration, \$25 fee.	Renew registration by the 15th day of the seventh month following close of fiscal year. Annual report, financial state- ment, and copy of Form 990. Audit required if public contri- butions exceed \$750,000. Late filing fee, \$50.	✓	None	✓	Registration, \$200 fee. No bond. Late fee, \$300.	✓

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
Mississippi Secretary of State Charities Division PO Box 136 Jackson, MS 39205-0136 601-359-1350	Annual registration, \$50 fee.	Financial report due annually with registration. 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. No bond.	✓
Missouri Attorney General Public Protection Unit PO Box 899 Jefferson City, MO 65102 573-751-3321	Annual registration, \$15 fee. <i>Note.</i> 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 1219 8th Avenue 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	No fundraising registration. Foreign nonprofit corporations having assets or an office in Nevada must qualify before doing business in Nevada.	Corporate annual report due by July 1.	✓	None	✓	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	Annual registration. Fee scale: \$0 to \$250, depending on annual gross receipts.	Annual financial report due within 6 months of fiscal year end. Late fee \$25, if registration submitted more than 30 days after due date. File audited financial statement if gross revenue exceeds \$100,000.	✓	Printed solicitations, written confirmation, receipts or written reminders issued by a charitable organization, independent paid fundraiser or solicitor must contain the statement below, which must be conspicuously printed. "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/ps/ca/ . Registration with the attorney general does not imply endorsement."	✓	Registration, \$250 fee. No bond. \$30 fee must accompany every contract filed.	✓
New Mexico Office of the Attorney General Charitable Organization Registry 111 Lomas Blvd., NW Suite 300 Albuquerque, NM 87102 505-222-9000	Annual 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.	✓	None	✓	None	✓

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
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 518-486-9797 <i>For Charitable Organizations:</i> Department of Law Charities Bureau Registration Section 120 Broadway, 3rd Floor New York, Ny 10271 212-416-8430	Annual registration, \$10–\$25 fee, depending upon prior year total revenue.	Annual financial report due 4½ months after fiscal year end. Fees range from \$10 to \$25. Where receipts are in excess of \$250,000 for preceding year, report must be accompanied by audit report signed by independent CPA. Accountant's "review report" required where receipts are between \$100,000 and \$250,000. Unaudited financial report required where receipts are below \$100,000. Any organization com- pensating a person for fundraising, including staff person, must sub- mit financial statement, regardless of revenue levels. In all cases, copies of the filed Form 990 must be submitted.	✓	Solicitations must include the statement below. The disclosure statement must be placed con- spicuously 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 statement. "A copy of the latest annual report may be obtained from the organiza- tion 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, \$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 spon- sors are required to register and must conspicuously display the following statement on every solicitation, written confirmation, receipt or reminder: "Financial information about this organiza- tion 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 con- spicuous by use of one or more of the following: underlining, a border, or bold type.	✓	Licensing, \$200 fee. No bond.	✓
North Dakota Secretary of State Licensing Division 600 E. Boulevard Avenue Dept. 108 Bismarck, ND 58505 701-328-3665	Annual registration. Initial fee, \$25. Foreign corporation qualification.	Financial 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 organi- zations not already registered under the state's Trust Act. \$50 to \$200 fee, depending upon amount of contributions received in state.	Financial report due within 4½ months of fiscal year end.	✓	Name and address of charity. If not a 501(c)(3) organization, charitable purpose of appeal.	✓	None	✓
Oklahoma Secretary of State 2300 N. Lincoln Boulevard, Suite 101 Oklahoma City, OK 73105- 4897 405-521-3912	Annual registration \$15 fee.	Financial report due with renewal registration. Due date is anniver- sary date of original registration.	✓	None		None	✓
Oregon Department of Justice 1515 S.W. 5th Avenue, Suite 410 Portland, OR 97201 503-229-5725	Initial registration. No fee.	Annual report due within 4½ months of fiscal year end. Fees: \$10 to \$200. (Multiply national gross by 0.0118 to obtain Oregon receipts to determine fee.) Late fee, \$20.	✓	None	✓	Registration for counsel who advise on direct mail, or who have access to contributions, or have authority to pay expenses. \$250 fee. No bond.	✓
Pennsylvania Dept. of State Bureau of Charitable Organizations 207 N. Office Building Harrisburg, PA 17120 717-783-1720	Annual registration. Fee, \$15–\$250.	File within 4½ months of fiscal year end. Annual financial state- ment and Form 990. Internally prepared financial statement for organizations with revenues less than \$50,000; reviewed or audited statement for organizations receiv- ing between \$100,000 and \$300,000; audited financial state- ment if receive 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.	✓

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
Rhode Island Dept. of Business Regulation Charitable Organization Section 1511 Pontiac Avenue Building 69 Cranston, RI 02920 401-462-9583	Annual registration, \$90 fee. Must submit all documents by CD-ROM.	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.	✓
South Carolina Office of the Secretary of State PO Box 11350 Columbia, SC 29211 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.	✓
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 \$100 to \$300, depending upon annual gross receipts.	Annual registration and financial report due within 6 months of fiscal year end. Organizations with revenues between \$30,000 and \$300,000 must submit Form 990. Organizations with revenues above \$300,000 must submit audited financial statement and Form 990. (No audit required if proceeds do not exceed \$30,000.) New registrants in their first year of operation must file quarterly financial reports. \$25 per month late fee.	✓	None	✓	Registration, \$250 fee. No bond.	✓
Texas Secretary of State Statutory Documents Section PO Box 12887 Austin, TX 78711-2887 512-463-5705	Annual registration for public safety organizations and veter- ans' 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, \$100 fee.	Renew annually. Groups required to register must file quarterly financial reports the first year of registration. 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 1163 Richmond, VA 23218-1163 804-786-1343	Annual registration. \$30 to \$325 fee based on previous year's gross receipts. Initial registration may require \$100 surcharge.	Annual registration within 4½ months of fiscal year end. Certified treasurer's report for proceeds under \$25,000; certi- fied audit or accompanying Form 990 if proceeds over \$25,000. Late filing fee, \$100.	✓	All written solicitations must disclose that financial state- ments 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 360-753-0863	Annual registration, \$20 initial registration fee; \$10 annually thereafter.	Annual registration and financial report due within 10½ months of fiscal year end. Late Fee, \$50.	✓	Written solicitations must disclose name of organization, purpose of solicitation, whether organization is registered; secretary of state's toll-free number (800-332-4483). Commercial fund raisers must disclose name, name of firm, name, and city of the charitable organization.	✓	None	✓

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	ORGANIZATIONS USING PAID SOLICITORS NOTE ADDITIONAL DISCLOSURE REQUIREMENTS IF PAID SOLICITOR USED ¹	ORGANIZATIONS USING FUNDRAISING COUNSEL NOTE REGISTRATION/ LICENSING/ BONDING REQUIREMENTS FOR COUNSEL ²	ORGANIZATIONS USING PAID SOLICITORS NOTE STATE IMPOSES ADDITIONAL REQUIREMENTS FOR SOLICITORS ³
West Virginia Secretary of State State Capitol 1900 Kanawha Blvd. East Bldg. 1, Room 157-K Charleston, WV 25305 304-558-6000	Annual registration, \$15 to \$50 fee, depending on annual gross receipts.	Annual registration with audited financial report and Form 990. No audit required if proceeds are less than \$100,000. 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 Dept. of Regulation & Licensing 1400 E. Washington Avenue Room 285 PO Box 8935 Madison, WI 53708-8935 608-266-5511	Initial registration, \$15 fee.	Registration renewed July 31st. \$15 fee. Annual financial report due within 6 months of fiscal year end. Independent CPA audit required where proceeds exceed \$100,000. Late fee, \$25.	✓	None	✓	Registration for counsel that has custody of contributions, \$93 fee and \$20,000 bond.	✓
Wyoming Secretary of State Capitol Bldg. 200 W. 24th Cheyenne, WY 82002 307-777-7378 or Office of the Attorney General 123 Capitol Building Cheyenne, WY 82002 307-777-7874	None	None		None		None	

This chart is for information purposes only. Readers are advised to contact appropriate state regulatory agencies for legal compliance procedures.

© Giving USA Foundation™ all rights reserved. Obtain written permission from the publisher to reproduce or excerpt.



Officers

Edith H. Falk
Campbell & Company
Chair

James D. Yunker, Ed.D.
Smith Beers Yunker & Company, Inc.
Vice Chair

L. Gregg Carlson
IDC
Treasurer

Jennifer Furla
Jeffrey Byrne & Associates
Secretary

Del Martin, CFRE
Alexander Haas
Immediate Past Chair

Giving Institute Member Firms

A.L. Brouman Associates, Inc.
Advantage Consulting
Alexander Haas
The Alford Group Inc.
American City Bureau, Inc.
Arnoult & Associates Inc.
Campbell & Company
Carlton & Company
CCS Fundraising
The Collins Group, Inc.
Compton Fundraising Consultants
The Covenant Group
Cramer & Associates, Inc.
The Curtis Group
Danforth Development
Durkin Associates
The EHL Consulting Group, Inc.
eTapestry
Fund Inc®
Global Advancement, LLC
Grenzebach Glier & Associates, Inc.
Hodge Group
IDC
Jeffrey Byrne & Associates, Inc.
Ketchum/RSI
Marts & Lundy, Inc.
Miller Group Worldwide, LLC

The Oram Group, Inc.
Raybin Associates, Inc.
Ruotolo Associates Inc.
The Sharpe Group
Smith Beers Yunker & Company, Inc.
StaleyRobeson®
Woodburn, Kyle & Company

Legislative Consultant

Copilevitz & Canter, P. C.
Kansas City, MO
Errol Copilevitz
Greg Lam
www.copilevitz-canter.com
816/472-9000

Giving USA™ Spotlight is published by the Giving USA Foundation™
4700 W. Lake Avenue Glenview, IL 60025.

© 2010 Giving USA Foundation™

ISSN 0889-3793

Additional copies of this publication are available from Giving USA Foundation™ for \$45 by phoning 847/375-4709. All rights reserved. No part of this document may be reproduced by any means, electronic or mechanical, including photocopying, or by any information storage and retrieval system, without written permission from the publisher. E-mail info@givinginstitute.org for permission.

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 use and pay for the fundraising services of an outside 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 states indicated on the chart accept the Unified Registration Statement. All of these states continue to require annual filing of financial information or some other type of annual report. It is anticipated that additional states will begin to accept the Unified Registration Statement this year. The following Internet Web site provides a current list of the states that accept the form and a copy of the form that can be downloaded: <http://www.nonprofits.org/library/gov/us>. The following states also require the filing of supplemental forms and/or information in addition to the Unified Registration Form: 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 into which solicitations (e-mail) 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 telefundraisers to call persons who have signed up on the states' lists to not receive any further 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. You should 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.