

No. 1986-72

AN ACT

HB 1321

Amending the act of April 30, 1986 (P.L.107, No.36), entitled "An act relating to charitable organizations; requiring the registration of such organizations; and regulating the solicitation of money and property by, or on behalf of, charitable organizations," further defining "charitable organization."

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The definition of "charitable organization" in section 3 of the act of April 30, 1986 (P.L.107, No.36), known as the Charitable Organization Reform Act, is amended to read:

Section 3. Definitions.

The following words and phrases when used in this act shall have the meanings given to them in this section unless the context clearly indicates otherwise:

* * *

"Charitable organization." A person which is or holds itself out to be a benevolent, educational, philanthropic, humane, patriotic, religious or eleemosynary organization or any person which solicits or obtains contributions solicited from the public for charitable purposes after the effective date of this act. A chapter, branch, area, office or similar affiliate or any person soliciting contributions within this Commonwealth for a charitable organization which has its principal place of business outside this Commonwealth shall be a charitable organization for the purposes of this act. *This definition shall not be deemed to include duly constituted religious organizations or any group affiliated with and forming an integral part of said organization no part of the net income of which inures to the direct benefit of any individual and which have received a declaration of current tax-exempt status from the government of the United States:* Provided, That no affiliated group shall be required to obtain such declaration if the parent or principal organization shall have obtained same.

* * *

Section 2. Section 7(a) of the act is amended to read:

Section 7. Exemptions and short form registration.

(a) Exemptions.—The following charitable organizations shall be exempted from the registration requirements in this act:

[(1) Religious organizations which are duly constituted, or a group affiliated with and forming an integral part of the religious organizations, and in which no part of their net income inures to the direct benefit of an individual and which has received a declaration of current tax-exempt status from the Federal Government.]

[(2)] (1) Educational institutions, the curriculums of which, in whole or in part, are registered or approved by the State Board of Education of the Commonwealth of Pennsylvania, either directly or by acceptance of accreditation by an accrediting body recognized by the State Board of Education.

[(3)] (2) Hospitals which are nonprofit and charitable and are required by law to file financial reports at least annually with the Auditor General of the Commonwealth of Pennsylvania: Provided, That a copy of the annual fiscal report so filed is also filed simultaneously with the bureau.

[(4)] (3) A local post, camp, chapter or similarly designated element or a county unit of such elements of a bona fide veterans' organization which issues charters to such local elements throughout this Commonwealth, a bona fide organization of volunteer firemen, a bona fide ambulance association or bona fide rescue squad association or a bona fide auxiliary or affiliate of any such organization, provided all its fundraising activities are carried on by members of such an organization or an affiliate thereof and such members receive no compensation directly or indirectly therefor.

[(5)] (4) Public nonprofit library organizations which receive financial aid from municipal and State governments and file an annual fiscal report with the State Library System.

[(6)] (5) Senior citizen centers which are nonprofit and charitable and which have been granted tax-exempt status under the Internal Revenue Code of 1954 (68A Stat. 3, 26 U.S.C. § 1 et seq.), provided all fundraising activities are carried on by members or officers of such an organization and such members or officers receive no compensation directly or indirectly therefor.

[(7)] (6) Bona fide parent/teacher associations or organizations as recognized in a notarized letter from the school district in which they are located.

* * *

Section 3. This act shall take effect immediately and shall be retroactive to April 30, 1986.

APPROVED—The 1st day of July, A. D. 1986.

DICK THORNBURGH