



Ohio Revised Code

Section 1716.02 Charitable organizations to file annual registration statement - contents - fees.

Effective: April 6, 2017

Legislation: Senate Bill 227 - 131st General Assembly

(A) Every charitable organization, except those exempted under section 1716.03 of the Revised Code, that intends to solicit contributions in this state by any means or have contributions solicited in this state on its behalf by any other person, charitable organization, commercial co-venturer, or professional solicitor, or that participates in a charitable sales promotion, prior to engaging in any of these activities and annually thereafter, shall file a registration statement with the attorney general upon a form prescribed by the attorney general. Each chapter, branch, or affiliate of a charitable organization that is required to file a registration statement under this section either shall file a separate registration statement or report the necessary information to its parent charitable organization that then shall file a consolidated registration statement. The annual registration statement shall be refiled on or before the fifteenth day of the fifth calendar month after the close of each fiscal year in which the charitable organization solicited in this state, or by the date of any applicable extension of the federal filing date, whichever is later. No charitable organization that is required to register under this chapter prior to registration, shall solicit contributions in this state by any means, have contributions solicited in this state on its behalf by any other person, charitable organization, commercial co-venturer, or professional solicitor, or participate in a charitable sales promotion.

(B) The registration statement shall be signed and sworn to under penalties of perjury by the treasurer or chief fiscal officer of the charitable organization and shall contain the following information:

(1) The name of the charitable organization, the purpose for which it is organized, and the name or names under which it intends to solicit contributions;

(2) The address and telephone number of the principal place of business of the charitable organization and the address and telephone number of every office, chapter, branch, or affiliate of the charitable organization located in this state or, if the charitable organization does not maintain an



office in this state, the name, address, and telephone number of the person that has custody of its financial records;

(3) The names and addresses of the officers, directors, trustees, and executive personnel of the charitable organization;

(4) The annual financial report of the charitable organization for the immediately preceding fiscal year as required under section 1716.04 of the Revised Code;

(5) The last day of the fiscal year for the charitable organization;

(6) A statement of whether the charitable organization is registered with or otherwise authorized by any other governmental authority in this state or another state to solicit contributions;

(7) A statement of whether the charitable organization has had its registration or authority denied, suspended, revoked, or enjoined by any court or other governmental authority in this state or another state;

(8) A statement of whether the charitable organization intends to solicit contributions from the public directly by using its own resources or to have solicitations made on its behalf through the use of another charitable organization, fund-raising counsel, professional solicitors, or commercial co-venturers;

(9) The names, addresses, and the telephone numbers of any other charitable organization, fund-raising counsel, professional solicitors, and commercial co-venturers who act or will act on behalf of the charitable organization, together with a statement setting forth the specific terms of the arrangements for salaries, bonuses, commissions, expenses, or other remunerations to be paid the other charitable organization, fund-raising counsel, professional solicitors, and commercial co-venturers. If any of the information required by division (B)(9) of this section is not available at the time of registration, that information shall be submitted to the attorney general at a later date but before any solicitation occurs.

(10) The charitable purpose or purposes for which the contributions to be solicited will be used;



(11) The names, addresses, and telephone numbers of the persons within the charitable organization that will have final responsibility for the custody of the contributions;

(12) The names of the persons within the charitable organization that will be responsible for the final distribution of the contributions;

(13) The period of time during which, and the counties in which, the solicitation is planned to be conducted;

(14) A schedule of the activities carried on by the charitable organization in the performance of its purposes;

(15) Any other information that the attorney general may, by rule, require.

(C)(1) With the initial registration only, every charitable organization that is required to register under this chapter also shall file with the attorney general the following:

(a) A copy of the current charter, articles of incorporation, agreement of association, instrument of trust, constitution, or other organizational instrument, and a copy of the bylaws of the charitable organization;

(b) A statement setting forth the place where and the date when the charitable organization was legally established, the form of its organization, and its tax exempt status, with a copy of its federal tax exemption determination letter.

(2)(a) With the next annual registration statement filed after its adoption, the charitable organization shall file with the attorney general a copy of any amendment to its organizational instrument as specified in division (C)(1)(a) of this section and a copy of any amendment to its bylaws.

(b) Within thirty days after its receipt, the charitable organization shall file with the attorney general a copy of any federal tax exemption determination letter or any correspondence rescinding its tax exempt status that is received after the initial registration. Not later than thirty days after being



notified by the internal revenue service of any challenge to or investigation of its continued entitlement to federal tax exemption, the charitable organization shall notify the attorney general of this fact.

(D)(1) Except as otherwise provided in division (D)(2) of this section, every charitable organization that is required to register under this chapter shall pay the following fees with each registration:

(a) Fifty dollars, if the contributions received for the last calendar or fiscal year were five thousand dollars or more but less than twenty-five thousand dollars;

(b) One hundred dollars, if the contributions received for the last calendar or fiscal year were twenty-five thousand dollars or more but less than fifty thousand dollars;

(c) Two hundred dollars, if the contributions received for the last calendar or fiscal year were fifty thousand dollars or more.

(2) A charitable organization that is required to register under this chapter and whose contributions received for the last calendar or fiscal year were less than five thousand dollars shall not pay any registration fee.

(3) The amount of registration fees that a charitable organization is required to pay under division (D)(1) of this section shall be based on the amount of contributions that it receives from persons in this state. If, for any reporting year, a charitable organization cannot determine from its records the exact amount of contributions it received from persons in this state, it shall compute the amount of the registration fee upon the estimated amount of contributions it received from persons in this state, with the estimated amount to be explained in writing at the time the registration fee is paid. At the request of the attorney general, the charitable organization shall substantiate the estimated amount of contributions it received from persons in this state.

(4) All registration fees shall be paid into the state treasury to the credit of the charitable law fund established under section 109.32 of the Revised Code.

(5) Any charitable organization that fails to pay the fee required by this section at the time required



shall pay an additional fee of two hundred dollars, except that the attorney general may waive the two-hundred-dollar fee upon a showing that the charitable organization failed to pay the fee for filing the annual registration statement at the time required by this section for reasons that were beyond the control of the charitable organization. If the charitable organization is required to pay an additional fee under section 109.31 of the Revised Code, the charitable organization is exempt from paying the additional fee in this section.