



Ohio Revised Code Section 1745.05 Definitions.

Effective: October 24, 2024

Legislation: House Bill 301

As used in this chapter, unless the context otherwise requires:

(A) "Authorized communications equipment" means any communications equipment that provides a transmission, including, but not limited to, by telephone, telecopy, or any electronic means, from which it can be determined that the transmission was authorized by, and accurately reflects the intention of, the member or manager involved and, with respect to meetings, allows all persons participating in the meeting to contemporaneously communicate with each other.

(B)(1) "Entity" means any of the following:

(a) An unincorporated nonprofit association existing under the laws of this state or any other state;

(b) A nonprofit corporation existing under the laws of this state or any other state;

(c) A for profit corporation existing under the laws of this state or any other state;

(d) Any of the following organizations existing under the laws of this state, the United States, or any other state:

(i) An unincorporated business or for profit organization, including a general or limited partnership;

(ii) A limited liability company;

(iii) Any other legal or commercial entity the formation and operation of which is governed by statute.

(2) "Entity" includes a domestic or foreign entity.



(C) "Established practices" means the practices used by an unincorporated nonprofit association without material change during the most recent five years of its existence or, if it has existed for less than five years, during its entire existence.

(D) "Governing principles" means all agreements, whether oral, in a record, or implied from its established practices, or any combination of them, that govern the purpose or operation of an unincorporated nonprofit association and the rights and obligations of its members and managers. "Governing principles" includes any amendment or restatement of the agreements constituting the governing principles.

(E) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended.

(F) "Manager" means a person, irrespective of the person's designation as director or other designation, that is responsible, alone or in concert with others, for the management of an unincorporated nonprofit association as stated in division (E) of section 1745.32 of the Revised Code.

(G) "Member" means a person that, under the governing principles of an unincorporated nonprofit association, is entitled to participate in the selection of persons authorized to manage the affairs of the association or in the adoption of the policies and activities of the association.

(H) "Mutual benefit association" means any unincorporated nonprofit association organized under this chapter other than a public benefit association.

(I) "Person" means an individual, corporation, business trust, statutory entity trust, estate, trust, partnership, limited liability company, cooperative, association, joint venture, public corporation, government or governmental subdivision, agency, or instrumentality, two or more persons having a joint or common interest, or any other legal or commercial entity.

(J) "Public benefit association" means an unincorporated nonprofit association that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code or is organized for a public or charitable purpose and that upon dissolution must distribute its assets to a public benefit



association, the United States, a state or any political subdivision of a state, or a person that is recognized as exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

(K) "Public benefit entity" means an entity that is recognized as exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code or is organized for a public or charitable purpose and that upon dissolution must distribute its assets to a public benefit entity, the United States, a state or any political subdivision of a state, or a person that is recognized as exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code. "Public benefit entity" does not include an entity that is organized by one or more municipal corporations to further a public purpose that is not a charitable purpose.

(L) "Record" means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.

(M) "Unincorporated nonprofit association" means an unincorporated organization, consisting of two or more members joined by mutual consent pursuant to an agreement, written, oral, or inferred from conduct, for one or more common, nonprofit purposes. "Unincorporated nonprofit association" does not include any of the following:

(1) A trust;

(2) A marriage, domestic partnership, common law relationship, or other domestic living arrangement;

(3) An organization that is formed under any other statute that governs the organization and operation of unincorporated associations;

(4) A joint tenancy, tenancy in common, or tenancy by the entireties notwithstanding that the co-owners share use of the property for a nonprofit purpose;

(5) A religious organization that operates according to the rules, regulations, canons, discipline, or customs established by the organization, including any ministry, apostolate, committee, or group



within that organization, unless the governing principles of such organization specifically provide that division (M)(5) of this section does not apply to such organization.

(N)(1) Subject to division (N)(2) of this section, "volunteer" means a manager, officer, member, or agent of an unincorporated nonprofit association, or another person acting for the association, who satisfies both of the following:

(a) Performs services for or on behalf of, and under the authority or auspices of, that unincorporated nonprofit association;

(b) Does not receive compensation, either directly or indirectly, for performing those services.

(2) For purposes of division (N)(1) of this section, "compensation" does not include any of the following:

(a) Actual and necessary expenses that are incurred by a volunteer in connection with the services performed for an unincorporated nonprofit association and that are reimbursed to the volunteer or otherwise paid;

(b) Insurance premiums paid on behalf of a volunteer, and amounts paid or reimbursed, pursuant to divisions (A) and (G) of section 1745.43 of the Revised Code;

(c) Modest perquisites.