

Exemptions to State Charitable Solicitation Registration Requirements for Educational Institutions		September 2017
Please note that this chart is provided for informational purposes only and should not be relied upon as legal or tax advice. For legal or tax advice, competent legal counsel or a tax professional should be consulted.		
State	Educational Institution - Definition and Exemption	Registration or Exemption Required or Optional?
Alabama	<p>Definition: Ala. Code §13A-9-70 (6) EDUCATIONAL INSTITUTION. A school, college, or other institution which has a defined curriculum, student body, and faculty and which conducts classes on a regular basis.</p> <p>Exemption: Ala. Code §13A-9-71 (f) The following persons shall not be required, pursuant to this article, to register with the Attorney General: (1) Educational institutions and their authorized and related foundations.</p>	Exemption Application (online)
Alaska	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in Alaska</p>	Registration
Arizona	Arizona has limited registration requirements that are not applicable to educational institutions.	N/A
Arkansas	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Ark. Code §4-28-404, The following charitable organizations shall not be subject to the filing or reporting requirement provisions of 4-28-402, 4-28-403, and 4-28-405, provided each such organization shall submit any information as the Attorney General may require to substantiate an exemption under this section: (2) Educational institutions, i.e., any parent-teacher association or educational institution, the curricula of which in whole or in part are registered or approved by any state or the United States either directly or by acceptance of accreditation by an accrediting body. (4) Governmental organizations, i.e., any department branch or other instrumentality of the federal, state, or local governments;...</p>	Exemption Application
California	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Cal. Gov. Code §12583, The filing, registration, and reporting provisions of this article do not apply to the United States, any state, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or to any of their agencies or governmental subdivisions,...or to a charitable corporation or unincorporated association organized and operated primarily as a[n]...educational institution...</p>	Optional Exemption Letter
Colorado	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in Colorado</p>	Registration
Connecticut	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Conn. Gen. Stat. §Sec. 21a-190d, The following charitable organizations shall not be subject to the provisions of sections 21a-190b and 21a-190c, provided each such organization shall submit such information as the department may require to substantiate an exemption under this section in a form prescribed by the commissioner:... (2) Any parent-teacher association or educational institution, the curricula of which in whole or in part are registered or approved by any state or the United States either directly or by acceptance of accreditation by an accrediting body;...(4) Any governmental unit or instrumentality of any state or the United States; (5) Any person who solicits solely for the benefit of organizations described in subdivisions (1) to (4), inclusive, of this section.</p>	Exemption Application
Delaware	No state charitable registration requirements for charities/nonprofits.	N/A
DC ¹	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in DC</p>	Registration ¹

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Florida	<p>Definition: Fla. Stat. §496.404 (10), "Educational institutions" means those institutions and organizations described in s. 212.08(7)(cc)8.a. The term includes private nonprofit organizations, the purpose of which is to raise funds for schools teaching grades kindergarten through grade 12, colleges, and universities, including a nonprofit newspaper of free or paid circulation primarily on university or college campuses which holds a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code, an educational television network or system established pursuant to s. 1001.26, and a nonprofit television or radio station that is a part of such network or system and that holds a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code. The term also includes a nonprofit educational cable consortium that holds a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code, the primary purpose of which is the delivery of educational and instructional cable television programming and the members of which are composed exclusively of educational organizations that hold a valid consumer certificate of exemption and that are either an educational institution as defined in this subsection or qualified as a nonprofit organization pursuant to s. 501(c)(3) of the Internal Revenue Code.</p> <p>Fla.Stat. §212.08(7)(cc)8 - For purposes of the exemptions provided by this paragraph, the term: a. "Educational institutions" includes state tax-supported, parochial, church, and nonprofit private schools, colleges, or universities that conduct regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the Florida Council of Independent Schools, or the Florida Association of Christian Colleges and Schools, Inc.; nonprofit private schools that conduct regular classes and courses of study accepted for continuing education credit by a board of the Division of Medical Quality Assurance of the Department of Health; or nonprofit libraries, art galleries, performing arts centers that provide educational programs to school children, which programs involve performances or other educational activities at the performing arts center and serve a minimum of 50,000 school children a year, and museums open to the public.</p> <p>Exemption: Fla. Stat. §496.403 Application.—Sections 496.401-496.424 do not apply to bona fide religious institutions, educational institutions, and state agencies or other government entities or persons or organizations who solicit or act as professional fundraising consultants solely on behalf of those entities...</p>	Optional Exemption Letter
Georgia	<p>Definition: GA. Code §43-17-2, (7) "Educational institution" means an entity organized and operated exclusively for educational purposes and which either: (A) Maintains a regular faculty and curriculum and has a regularly enrolled body of students in attendance at the place where its educational activities are regularly carried on; or (B) Is accredited by a nationally recognized, independent higher education accreditation body.</p> <p>Exemption: GA. Code § 43-17-9, (a) The following persons are exempt from the provisions of Code Sections 43-17-5, 43-17-6, and 43-17-8: (1) Educational institutions and those organizations, foundations, associations, corporations, charities, and agencies operated, supervised, or controlled by or in connection with a nonprofit educational institution, provided that any such institution or organization is qualified under Section 501(c) of the Internal Revenue Code of 1986, as amended;...</p>	Optional Exemption Letter
Hawaii	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Haw. Rev. Stat. §467B-11.5, The following charitable organizations shall not be subject to sections 467B-2.1 and 467B-6.5, if the organization submits an application for an exemption to the department and the department approves the organization's application:... (2) Parent-teacher associations; (3) Any educational institution that is licensed or accredited by any of the following licensing or accrediting organizations: (A) Hawaii Association of Independent Schools; (B) Hawaii Council of Private Schools; (C) Western Association of Schools and Colleges; (D) Middle States Association of Colleges and Schools; (E) New England Association of Schools and Colleges; (F) North Central Association of Colleges and Schools; (G) Northwest Commission on Colleges and Universities; (H) Southern Association of Colleges and Schools; (I) The National Association for the Education of Young Children; or (J) The Northwest Accreditation Commission for Primary and Secondary Schools; and any organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code expressly authorized by, and having an established identity with an educational institution accredited by one of the foregoing accrediting agencies; provided that the organization's solicitation of contributions is primarily directed to the students, alumni, faculty, and trustees of the institutions and their respective families;... (6) Any agency of this State, another state, or the federal government;..</p>	Exemption Application (online)

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Idaho	No state charitable registration requirements for charities/nonprofits.	N/A
Illinois	<p>Definition: No definition is provided in the statute</p> <p>Exemption: 225 ILCS §460(3) (b) The following persons shall not be required to register with the Attorney General: 1. The University of Illinois, Southern Illinois University, Eastern Illinois University, Illinois State Normal University, Northern Illinois University, Western Illinois University, all educational institutions that are recognized by the State Board of Education or that are accredited by a regional accrediting association or by an organization affiliated with the National Commission on Accrediting, any foundation having an established identity with any of the aforementioned educational institutions, any other educational institution confining its solicitation of contributions to its student body, alumni, faculty and trustees, and their families, or a library established under the laws of this State, provided that the annual financial report of such institution or library shall be filed with the State Board of Education, Governor, Illinois State Library, County Library Board or County Board, as provided by law. 2. Fraternal, patriotic, social, educational, alumni organizations and historical societies when solicitation of contributions is confined to their membership. This exemption shall be extended to any subsidiary of a parent or superior organization exempted by Sub-paragraph 2 of Paragraph (b) of Section 3 of this Act [225 ILCS 460/3] where such solicitation is confined to the membership of the subsidiary, parent or superior organization. ... 11. Any parent-teacher organization that is controlled by teachers and parents of children attending a particular public or private school for which the organization is named and solicits contributions for the benefit of that particular school; provided that: (i) the school is specified by name at the time the solicitation is made; (ii) all of the contributions are turned over to the school, after first deducting reasonable expenses for fundraising and parent-teacher activities; (iii) all fundraising functions are carried on by persons who are not paid, either directly or indirectly, for their fundraising services; (iv) the total contributions, less reasonable fundraising expenses, do not exceed \$50,000 in any calendar year; (v) the organization provides the school at least annually with a complete accounting of all contributions received; and (vi) the governing board of the school certifies to the Attorney General, if the Attorney General makes a request for certification, that the parent teacher organization has provided the school with a full accounting and that the organization has provided benefits and contributions to the school.</p>	Optional Exemption Letter
Indiana	No state charitable registration requirements for charities/nonprofits.	N/A
Iowa	No state charitable registration requirements for charities/nonprofits.	N/A
Kansas	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Kan. Stat. §17-1762, The following persons shall not be required to register with the secretary of state: (a) State educational institutions under the control and supervision of the state board of regents, unified school districts, educational interlocals, educational cooperatives, area vocational-technical schools, all educational institutions that are accredited by a regional accrediting association or by an organization affiliated with the national commission of accrediting, any foundation having an established identity with any of the aforementioned educational institutions, any other educational institution confining its solicitation of contributions to the student body, alumni, faculty and trustees of such institution, and their families, or a library established under the laws of this state, provided that the annual financial report of such institution or library shall be filed with the attorney general; (b) fraternal, patriotic, social, educational, alumni organizations and historical societies when solicitation of contributions is confined to their membership. This exemption shall be extended to any subsidiary of a parent or superior organization exempted by this subsection where such solicitation is confined to the membership of the subsidiary, parent or superior organization;...(t) any charitable organization the funds of which are used to support an activity of a municipality of this state;...</p>	Optional Exemption Letter

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Kentucky	<p>Definition: No definition is provided in the statute</p> <p>Exemption: K.R.S. §367.660, The following solicitations are exempt from the provisions of KRS 367.650 to 367.670: (1) Solicitations by an organization of contributions from its members and their families only, if membership is not included in a solicitation to avoid the provisions of KRS 367.650 to 367.670, is not granted upon the basis of contributions alone, and is within the exception of KRS 367.650(3)....(3) Solicitations by a publicly-owned or nonprofit privately-endowed educational institution regulated by the Kentucky Board of Education, the Council on Postsecondary Education, or an equivalent public authority of the jurisdiction where the institution is located, from the alumni, faculty members, student body of the institution and their families, and from corporations, for the continuance of an established educational program. (4) Local solicitations by a student group or parent-teacher association for its campus or group connected activities with the approval of the administration of the educational institution.</p>	Optional Exemption Letter
Louisiana ²	<p>Definition: No definition is provided in the statute</p> <p>Exemption: 16 ADC §515 C. The provisions of this rule shall not apply to..., educational institutions recognized and/or approved by the State Department of Education or the appropriate state educational board, the State Department of Education or the appropriate state education board [of the appropriate accrediting agency - see Louisiana Charitable Exemption Form]...[Note that charitable registration is not required for organizations that do not engage professional solicitors to solicit on their behalf] B. It shall be an unfair and deceptive act or practice for any person or charitable organization utilizing a professional solicitor or solicitors to do any of the following: 1. fail to annually register and submit a \$25 registration fee to the Consumer Protection Section of the Louisiana Department of Justice, at least 10 days prior to soliciting for contributions..</p>	Exemption Application2
Maine	<p>Definition: No definition is provided in the statute</p> <p>Exemption: 9 M.R.S. § 5006 (1) The following charitable organizations, persons and institutions are exempt from the license requirements of section 5004: A. Organizations that solicit primarily within their membership and do not contract with a professional solicitor. For purposes of this paragraph, the term "membership" does not include those persons who are granted a membership upon making a contribution as a result of a solicitation;...E. Educational institutions, the curriculums of which in whole or in part are registered or approved by the Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education, and organizations operated by the student bodies of such institutions;...</p>	Optional Exemption Letter
Maryland	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Business Regulation Article §6-102 (c) (1) Except as provided in paragraph (2) of this subsection, a charitable organization is exempt from the registration and disclosure requirements of this title if the charitable organization: (i) does not employ a professional solicitor;...3. solicits charitable contributions only from its members;...§6-102. (a) "Member" defined. — (1) In this section, "member" includes a student, former student, parent of a student or former student, present or former board member, and staff member of an accredited school, college, or university...; 2. A. is a religious organization, a parent organization of a religious organization, or a school affiliated with a religious organization; and B. has in effect a declaration of tax-exempt status from the government of the United States; §6-101(d)(3) "Charitable organization" does not include: (i) an agency of the State government or of a political subdivision;...§6-102 (2)(c)(i) A charitable organization claiming exemption under paragraph (1) of this subsection shall submit evidence of its entitlement to an exemption upon request of the Secretary of State. (ii) A charitable organization that fails to submit evidence satisfactory to the Secretary of State under subparagraph (i) of this paragraph is not exempt from the requirements of this title. [Maryland states on its website and elsewhere that an exemption letter is required.]</p>	Exemption Letter
Massachusetts	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in Massachusetts</p>	Registration

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Michigan ³	<p>Definition: No definition is provided in the statute</p> <p>Exemption: M.C.L. §400.283, A charitable organization's registration and reporting requirements under this act do not apply to any of the following: (c) A charitable organization that does not invite the general public to become a member of the organization and confines solicitation activities to solicitation drives solely among its members, directors, trustees, or their immediate families. As used in this subdivision, "immediate family" means the grandparents, parents, spouse, brothers, sisters, children, and grandchildren of a member, director, or trustee. (d) An educational institution certified by the state board of education. [Organizations not approved by the Michigan Board of Education must register. Michigan approval is separate from accreditation or other certifications.</p>	Exemption Application and/or Registration³
Minnesota	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Minn. Stat. §309.515(1) Subject to the provisions of subdivisions 2 and 3, sections 309.52 and 309.53 shall not apply to any of the following: (c) Any educational institution which is under the general supervision of the commissioner of education, the Board of Trustees of the Minnesota State Colleges and Universities, or the University of Minnesota or any educational institution which is accredited by the University of Minnesota or the North Central Association of Colleges and Secondary Schools, or by any other national or regional accrediting association. (d) A[n]..., educational, alumni,...society which limits solicitation of contributions to persons who have a right to vote as a member. The term "member" shall not include those persons who are granted a membership upon making a contribution as the result of a solicitation. Subd. 2.Limitation. Where any such group or association or person soliciting for the benefit of such group or association described in subdivision 1, clauses...(d), employs a professional fund-raiser to solicit or assist in the solicitation of contributions, sections 309.52 and 309.53 shall apply and such group or association or person shall file a registration statement as provided in section 309.52 and an annual report as provided in section 309.53. Subd. 3. [Repealed, 1987 c 336 s 47]</p>	Exemption Application
Mississippi	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Miss. Code §79-11-505(1) The registration provisions of Sections 79-11-503 and the reporting provisions of Section 79-11-507 shall not apply to the following organizations: (a) All educational institutions that are recognized by the State Board of Education or that are accredited by a regional accrediting association or by an organization affiliated with the National Commission on Accrediting, any foundation having an established identity with any of the aforementioned educational institutions, any other educational institution which makes the solicitation of contributions solely by its student body, alumni, faculty and trustees and their families or a library established under the laws of this state. (b) ..., educational, alumni organizations...when solicitation of contributions is made solely by their membership;.... This exemption shall be extended to any subsidiary of a parent or superior organization if such solicitation is made solely by the membership of the subsidiary, parent or superior organization. §79-11-505(2) Prior to any solicitations for contributions, each charitable organization claiming to be exempt shall file a Notice of Exemption on the forms prescribed by the Secretary of State. In any proceeding under this chapter, the burden of proving an exemption, or an exception from a definition, is upon the person claiming it.</p>	Exemption Application (online)
Missouri	<p>Definition: M.R.S. §407.453(3) "Educational institution", a school, college or other institution which has a defined curriculum, student body and faculty, and which conducts classes on a regular basis.</p> <p>Exemption: M.R.S. §407.756(2). The provisions of sections 407.459 and 407.462, and subsection 1 of section 407.469 shall not apply to the following:....; (2) Educational institutions and their authorized and related foundations;...(6) Any organization that has obtained an exemption from the payment of federal income taxes as provided in section 501(c)(3), 501(c)(7) or 501(c)(8) of Title 26, United States Code, as amended, if, in fact, no part of the net earnings of the organization inure to the benefit of any private party or individual associated with such organization.</p>	Exemption Letter
Montana	No state charitable registration requirements for charities/nonprofits.	N/A

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Nebraska	No state charitable registration requirements for charities/nonprofits.	N/A
Nevada	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in Nevada. Note: Nev. Rev. Stat. Chapter 400, AB 50, Sec. 15. 1. A charitable organization is not required to be registered with the Secretary of State pursuant to section 14 of this act during any year in which its only solicitations for contributions, donations, gifts or the like are: (e) Conducted by an alumni association of an accredited institution which solicits only persons who have an established affiliation with the institution, including, without limitation, current and former students, members of the faculty or staff, or persons who are within the third degree of consanguinity or affinity of such persons. Sec. 3 "Alumni association" means an organization whose membership is limited to graduates or former students of a particular university, college or school and which raises funds to support its membership and its activities. [An exemption application is required for alumni associations]</p>	Registration
New Hampshire	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in New Hampshire. RSA §7:19(1). ...However, this subdivision does not apply to the United States; any state, territory or possession of the United States; the District of Columbia; the Commonwealth of Puerto Rico or to any of their agencies or governmental subdivisions...</p>	Registration
New Jersey	<p>Definition: No definition is provided in the statute</p> <p>Exemption: N.J. Stat. §45:17A-26(9)(b). The registration requirements of this act shall not apply to any educational institution, the curriculums of which in whole or in part are registered or approved by the State Department of Education or the New Jersey Commission on Higher Education, either directly or by acceptance of accreditation by an accredited body recognized by these departments; an educational institution confining its solicitation of contributions to its student body, alumni, faculty and trustees, and their families; or a library registered by the State Department of Education, provided that the annual financial report of that institution or library shall be filed with the State Department of Education where it shall be open for public inspection.</p>	Optional Exemption Letter
New Mexico	<p>Definition: N.M. Stat. §57-22-3(D). "educational institution" means' (1) an entity organized and operated primarily as a school, college or other instructional institution with a defined curriculum, student body and faculty, conducting classes on a regular basis; and (2) auxiliary entities, including parent-teacher organizations, booster and support clubs that support, encourage or promote a school, college or other instructional institution and its defined curriculum, student body, faculty, facilities or activities;...</p> <p>Exemption: N.M. Stat. §57-22-4(B). Exempt from the registration and reporting requirements of the Charitable Solicitations Act are: (1) educational institutions and organizations defined in §6-5A-1 NMSA 1978;... §6-5A-1 NMSA 1978(A). As used in this section: (1) "agency" means any state agency, department or board, any public institution of higher education or public post-secondary educational institution and any county, municipality or public school district; (2) "organization" means an organization that has been granted exemption from the federal income tax by the United States commissioner of internal revenue as an organization described in Section 501(c) of the Internal Revenue Code of 1986, as amended or renumbered, and whose principal and authorized purpose is to complement, contribute to and support, aid the function of or forward the purposes of a single agency through financial support, the contribution of services, goods, data or information that help or aid the agency in carrying out its statutory purpose and goals, including, but not limited to, the provision of scholarships to students of educational institutions and the provision of grants to supplement ongoing research or to provide funds for research and programs being carried out by an agency; (3) "post-secondary educational institution" means an educational institution designated in Article 12, Section 11 of the constitution of New Mexico, and any post-secondary educational institution, which term includes, but is not limited to, an academic, vocational, technical, business, professional or other school, college or university or other organization or person offering or purporting to offer courses, instruction, training or education through correspondence or in person, to any individual within this state over the compulsory school attendance age, if that post-secondary educational institution is directly supported in whole or in part by state or local taxation;..</p>	Optional Exemption Letter

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New York	<p>Definition: No definition is provided in the statute</p> <p>Exemption: N.Y. Exec. Law, Article 7-A §172-a.2. The following persons shall not be required to register with the attorney general: (a) An educational institution confining its solicitation of contributions to its student body, alumni, faculty and trustees, and their families. (b) ... alumni, ...organizations...when solicitation of contributions is confined to their membership. (g) An educational institution which files annual financial reports with the regents of the university of the state of New York as required by the education law or with an agency having similar jurisdiction in another state or a library which files annual financial reports as required by the state education department. (j) The state parent teachers association and any parent teachers association affiliated with an educational institution that is subject to the jurisdiction of the state education department. Part 91, Section 91.3(a). An organization is exempt from registration under the EPTL if it fits any of the following definitions: (6) Organization is an educational institution, museum or library incorporated under the NY State Education Law or by special act (EPTL section 8-1.4[b][4])... 8) Organization is a membership organization (fraternal, patriotic, social, student, alumni, veterans) (EPTL section 8-1.4[b][6])... (12) Organization is the NY State parent teachers association (PTA) or any PTA affiliated with an educational institution subject to the jurisdiction of the NY State Education Department (EPTL section 8-1.4[b][11]).</p>	<p>Optional Exemption Application</p>
North Carolina	<p>Definition: No definition is provided in the statute</p> <p>Exemption: N.C.G.S. §131F-3. The following are exempt from the provisions of this Chapter: (2) Solicitation of charitable contributions by the federal, State, or local government, or any of their agencies. (4) Any educational institution, the curriculum of which, in whole or in part, is registered, approved, or accredited by the Southern Association of Colleges and Schools or an equivalent regional accrediting body, any educational institution in compliance with Article 39 of Chapter 115C of the General Statutes, any foundation or department having an established identity with any of these educational institutions, and any organization with a membership that is composed solely of 20 or more educational institutions as defined under this Chapter.</p>	<p>Optional Exemption Application</p>
North Dakota	<p>Definition: No definition is provided in the statute</p> <p>Exemption: N.D.C.C. §50-22-01. As used in this chapter, unless the context otherwise requires: 2. b. The term "charitable organization" does not include: (1) An organization that solicits funds for an institution of higher learning. (3) A private or public elementary or secondary school.</p>	<p>Optional Exemption Letter</p>
Ohio	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Ohio Rev. Code §1716.03 (C) Any educational institution, when solicitation of contributions is confined to alumni, faculty, trustees, or the student membership and their families; (D) Every person other than an individual, when solicitation of contributions for a charitable purpose or on behalf of a charitable organization is confined to its existing membership, present or former employees, or present or former trustees; (E) Any public primary or secondary school, when solicitation of contributions is confined to alumni, faculty, or the general population of the local school district; (F) Any booster club that is organized and operated in conjunction with and for the benefit of students of public primary or secondary schools;...; Chapter 109:1-1-02 (B) The following charitable trusts are exempt from registration with the attorney general: (2) Any parent-teacher association, fraternity, alumni, booster or social club that for any taxable year has gross receipts of less than twenty-five thousand dollars and at the end of which has gross assets of less than twenty-five thousand dollars and which is organized and operated in conjunction with and for the benefit of students of primary and secondary schools and educational institutions. (4) Educational institutions which normally maintain a regular faculty and curriculum and normally have a regular body of pupils or students in attendance at the place where its educational activities are carried on.</p>	<p>Optional Exemption Application (online)</p>
Oklahoma	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Okla. Stat. §552.4(2). Educational institutions that have a faculty, regularly enrolled students and offer courses of study leading to the granting of recognized degrees when solicitations of contributions are primarily confined to its student body and their families, alumni, faculty and trustees and any 501(c)(3) organization authorized by and having an established identity with such institutions;...</p>	<p>Optional Exemption Letter</p>

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Oregon ⁴	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions might need to register to solicit in Oregon. Ore. Admin. Rules §137-010-0005 (2) Charitable organizations are not required to register under this section if: ..., (c) The organization is an educational institution which does not hold property in this state and solicitations of individuals residing in this state are confined to alumni of the institution;... O.R.S. 128.640 Exemptions from application of ORS 128.610 to 128.769. (1) ORS 128.610 to 128.769 do not apply to the United States, any state, territory or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or to any of their agencies or governmental subdivisions.</p>	Registration ⁴
Pennsylvania	<p>Definition: No definition is provided in the statute</p> <p>Exemption: 10 P.S. §162.6. (a) GENERAL RULE.-- The following charitable organizations shall be exempt from the registration requirements of this act: (1) Educational institutions, the curricula of which in whole or in part are registered with or approved by the Department of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the Department of Education, and any auxiliary associations, foundations and support groups which are directly responsible to educational institutions. (4) Public nonprofit library organizations which receive financial aid from State and municipal governments and file an annual fiscal report with the State Library System. (6) Bona fide parent/teacher associations or parent/teacher organizations as recognized in a notarized letter from the school district in which they are located.</p>	Optional Exemption Letter
Rhode Island	<p>Definition: No definition is provided in the statute</p> <p>Exemption: R.I. Gen. Laws §5-53.1-3(a) The following persons shall not be required to file a registration statement with the department: (1) Educational institutions, including parent-teacher associations, the curricula of which in whole or in part are registered or approved by a governmental agency as well as all other educational institutions within this state who are recognized or certified as educational institutions by a generally recognized and accepted regional or national educational accrediting organization. (4) Organizations which solicit only from their own membership. The term "membership" shall not include those persons who are granted a membership upon making a contribution as the result of a solicitation. (6) Foundations or associations exclusively for the benefit of..., education institutions,...and public libraries. (9) Public libraries. (10) Historical societies duly organized under the laws of this state. (11) Free, not for profit, public art museums.</p>	Optional Exemption Letter
South Carolina	<p>Definition: S.C. Code §33-56-20. (5) "Educational institution" means an organization organized and operated exclusively for educational purposes, which usually maintains a regular faculty and curriculum and usually has a regularly enrolled body of pupils or students in attendance at the place where educational activities are regularly conducted. The term "educational institution" also includes the following persons, entities, or institutions if their fundraising activities are not conducted by professional solicitors as defined by this chapter: (a) an educational institution that is a nonprofit junior or senior college in South Carolina whose major campus and headquarters are located within this State and which is accredited by the Southern Association of Colleges and Schools or other accreditation commission that is recognized by the United States Department of Education; and (b) a person or an entity performing sanctioned fundraising activities on behalf of the educational institutions referenced in subitem (a), its foundations, or related or affiliated funds.</p> <p>Exemption: S.C. Code §33-56-50. (A) The following are not required to file registration statements with the Secretary of State if their fundraising activities are not conducted by professional solicitors, professional fundraising counsel, or commercial coventurers: (1) an educational institution which solicits contributions from only its students and their families, alumni, faculty, friends, and other constituencies, trustees, corporations, foundations, and individuals who are interested in and supportive of the programs of the institution; (4) an organization which solicits exclusively from its membership, including a utility cooperative; ... (6) the State, its political subdivisions, and an agency or a department of the State which are subject to the disclosure provisions of the Freedom of Information Act. (B) The following are not required to file registration statements with the Secretary of State regardless of whether or not their fundraising activities are conducted by professional solicitors, professional fundraising counsel, or commercial coventurers: (1) a public school district located in the State and any public school teaching pre-K through grade twelve located within the public school district. For purposes of this chapter, the term "public school" includes any student organization within the school that does not maintain separate financial accounts or a separate federal Employer's Identification Number (EIN) from the school and whose fundraising revenues are deposited in the school's student activity fund;...(C) A charitable organization claiming to be exempt from the registration provisions of this chapter and which solicits charitable contributions must submit annually to the Secretary of State, on forms prescribed by the Secretary of State, the name, address, and purpose of the organization and a statement setting forth the reason for the claim for exemption. If appropriate, the Secretary of State or his appropriate division shall issue a letter of exemption that may be exhibited to the public. A filing fee is not required of an exempt organization. §33-56-55. The provisions of this chapter do not apply to a parent-teacher association affiliated with a school or to a local chamber of commerce. Reporting of fundraising activities or other reporting pursuant to this chapter is not required of a parent-teacher association or a local chamber of commerce whether or not they would be considered exempt organizations under Section 33-56-50, if none of the fundraising activities are conducted by professional solicitors.</p>	Exemption Application (annually)

Exemptions to State Charitable Solicitation Registration Requirements for Educational Institutions		September 2017
Please note that this chart is provided for informational purposes only and should not be relied upon as legal or tax advice. For legal or tax advice, competent legal counsel or a tax professional should be consulted.		
State	Educational Institution - Definition and Exemption	Registration or Exemption Required or Optional?
South Dakota	No state charitable registration requirements for charities/nonprofits.	N/A
Tennessee	<p>Definition: Tenn. Code. §48-101-502. (b) "Educational institution," for the purposes of this section, means an organization organized and operated exclusively for educational purposes and which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on, and which is accredited by a recognized accrediting agency or has been approved to operate by a local board of education, the achievement school district, or the state board of education. Included in such definition are organizations composed of parents of students and other persons connected with the institution, which are organized and operated for the purpose of conducting activities in support of the operations or extracurricular activities of such institutions. "Educational institution" also includes private foundations soliciting contributions exclusively for such organizations.</p> <p>Exemption: Tenn. Code. §48-101-502. (a) The registration requirements of this part do not apply to: (1) ..., educational institutions, or cooperative scholarship corporations regulated by title 49, chapter 4, part 1;... §48-101-510. Reciprocity with foreign states. (b) The secretary of state shall also grant an exemption from the requirement for the filing of the annual registration statement to charitable organizations organized under the laws of another state, having their principal place of business outside the state, whose funds are derived principally from sources outside the state, and which have been granted exemption from the filing of registration statements by the state under whose laws they are organized, if such state has a statute similar in substance to this part.</p>	Optional Exemption Letter
Texas	Texas has limited registration requirements that are not applicable to educational institutions.	N/A
Utah	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Utah Code §13-22-8. (1) Section 13-22-5 does not apply to: (f) (i) a public school; (ii) a public institution of higher learning; (iii) a school accredited by an accreditation body recognized within the state or the United States; (iv) an institution of higher learning accredited by an accreditation body recognized within the state or the United States; (v) an organization within, and authorized by, an entity described in Subsections (1)(f)(i) through (iv); or (vi) a parent organization, teacher organization, or student organization authorized by an entity described in Subsection (1)(f)(i) or (iii) if: (A) the parent organization, teacher organization, or student organization is a branch of, or is affiliated with, a central organization; (B) the parent organization, teacher organization, or student organization is subject to the central organization's general control and supervision; (C) the central organization holds a United States Internal Revenue Service group tax exemption that covers the parent organization, teacher organization, or student organization; and (D) the central organization is registered with the division under this chapter; (g) a public or higher education foundation established under Title 53A, State System of Public Education, or Title 53B, State System of Higher Education; (j) any governmental unit of any state or the United States; (2) An organization claiming an exemption under this section bears the burden of proving the organization's eligibility for, or the applicability of, the exemption claimed. [see also §13-22-8. (3) and (4); and Utah Admin. Code R152-22-5 Notice of Claim of Exemption]</p>	Exemption Application (online)
Vermont	No state charitable registration requirements for charities/nonprofits.	N/A

Exemptions to State Charitable Solicitation Registration Requirements for Educational Institutions		September 2017
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State	Educational Institution - Definition and Exemption	Registration or Exemption Required or Optional?
Virginia	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Va. Code §57-60. A. The following persons shall be exempt from the registration requirements of § 57-49, but shall otherwise be subject to the provisions of this chapter: 1. Educational institutions that are accredited by the Board of Education, by a regional accrediting association or by an organization affiliated with the National Commission on Accrediting, the Association Montessori Internationale, the American Montessori Society, the Virginia Independent Schools Association, or the Virginia Association of Independent Schools, any foundation having an established identity with any of the aforementioned educational institutions, and any other educational institution confining its solicitation of contributions to its student body, alumni, faculty and trustees, and their families. 4. Organizations that solicit only within the membership of the organization by the members thereof. C. No charitable or civic organization shall be exempt under this section unless it submits to the Commissioner, who in his discretion may extend such filing deadline prospectively or retrospectively for good cause shown, on forms to be prescribed by him, the name, address and purpose of the organization and a statement setting forth the reason for the claim for exemption. Parent organizations may file consolidated applications for exemptions for any chapters, branches, or affiliates that they believe to be exempt from the registration provisions of this chapter. If the organization is exempted, the Commissioner shall issue a letter of exemption, which may be exhibited to the public. A registration fee of \$10 shall be required of every organization requesting an exemption after June 30, 1984. The letter of exemption shall remain in effect as long as the organization continues to solicit in accordance with its claim for exemption.</p>	<p>Exemption Application</p>
Washington	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Educational institutions must register to solicit in Washington</p>	Registration
West Virginia	<p>Definition: No definition is provided in the statute</p> <p>Exemption: W.VA. Code §§29-19-6. The following charitable organizations are not required to file an annual registration statement with the Secretary of State: (1) Educational institutions, the curriculums of which, in whole or in part, are registered or approved by the State Board of Education, either directly or by acceptance of accreditation by an accrediting body recognized by the State Board of Education; and any auxiliary associations, foundations and support groups which are directly responsible to the educational institutions;... (4) Organizations which solicit only within the membership of the organization by the members thereof: Provided, That the term "membership" does not include those persons who are granted a membership upon making a contribution as the result of solicitation. For the purpose of this section, "member" means a person having membership in a nonprofit corporation, or other organization, in accordance with the provisions of its articles of incorporation, bylaws or other instruments creating its form and organization; and having bona fide rights and privileges in the organization, including the right to vote, to elect officers, directors and issues, to hold office or otherwise as ordinarily conferred on members of the organizations;...</p>	Optional Exemption Letter

Exemptions to State Charitable Solicitation Registration Requirements for Educational Institutions		September 2017
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State	Educational Institution - Definition and Exemption	Registration or Exemption Required or Optional?
Wisconsin	<p>Definition: No definition is provided in the statute</p> <p>Exemption: Wisc. Stat. §202.12(5)(a). The following are not required to register under sub. (1): 3m. A fraternal, civic, benevolent, patriotic, or social organization that solicits contributions solely from its membership. 5. A nonprofit, postsecondary educational institution accredited by a regional accrediting agency or association approved under 20 USC 1099b, or an educational institution and its authorized charitable foundations that solicit contributions only from its students and their families, alumni, faculty, trustees, corporations, foundations, and patients. 7. A state agency, as defined in s. 20.001 (1), or a local governmental unit, as defined in s. 605.01 (1). 8. A private school, as defined in s. 118.165. [see §20.001(1) "State agency" means any office, department or independent agency in the executive branch of Wisconsin state government, the legislature and the courts. §605.01(1) "Local governmental unit" means any local governmental association, authority, board, commission, department, independent agency, institution, office, society or other body, including any city, county, town or village board or common council, school or library board, or board of control of a cooperative educational service agency. §118.165(1). An institution is a private school if its educational program meets all of the following criteria: (a) The primary purpose of the program is to provide private or religious-based education. (b) The program is privately controlled. (c) The program provides at least 875 hours of instruction each school year. (d) The program provides a sequentially progressive curriculum of fundamental instruction in reading, language arts, mathematics, social studies, science and health. This subsection does not require the program to include in its curriculum any concept, topic or practice in conflict with the program's religious doctrines or to exclude from its curriculum any concept, topic or practice consistent with the program's religious doctrines. (e) The program is not operated or instituted for the purpose of avoiding or circumventing the compulsory school attendance requirement under s. 118.15 (1) (a) and (am). (f) The pupils in the institution's educational program, in the ordinary course of events, return annually to the homes of their parents or guardians for not less than 2 months of summer vacation, or the institution is licensed as a child welfare agency under s. 48.60 (1).</p>	Optional Exemption Letter
Wyoming	No state charitable registration requirements for charities/nonprofits.	N/A

ENDNOTES:

- 1 DC: Educational Institutions operated or controlled by religious organizations are exempt from registration. Schools and universities under the supervision and control of a church or religious corporation are exempt. Public educational institutions that are not incorporated are technically not exempt, but need not register because they are not within the Department of Consumer and Regulatory Affairs jurisdiction (the DCRA has no legal authority to require registration by unincorporated public entities created by public act).
- 2 Louisiana: Exemption Application Form is only required if professional solicitors are engaged by the educational institution.
- 3 Michigan: The Michigan Request for Exemption form indicates that a Michigan educational institution approved by the Michigan Board of Education is exempt from registration. Michigan approval is separate from accreditation or other certifications. Also, the form indicates that a school booster organization operating with the knowledge and approval of an educational institution for the support or promotion of educational, artistic, musical, or athletic programs or events is exempt from charitable registration.
- 4 Oregon: Exempt educational institutions must file a registration filing with supporting documents to establish the charitable registration exemption.