

EXEMPTIONS TO STATE CHARITABLE SOLICITATION REGISTRATION REQUIREMENTS FOR RELIGIOUS ORGANIZATIONS

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	Religious Organization - Definition and Exemption
Alabama	<p>Definition: Ala. Code §13A-9-70 (11) RELIGIOUS ORGANIZATION. Any society, sect, persuasion, mission, church, parish, congregation, temple, convention, or association of any of the foregoing, diocese or presbytery, or other organization, whether or not incorporated, or any employee thereof, no part of the net earnings of which inures to the benefit of any private party or individual associated with such an organization and that otherwise qualifies as an exempt organization under Section 501(c)(3) of Title 26, United States Code, as amended.</p> <p>Exemption: Ala. Code §13A-9-71 (8)(f) The following persons shall not be required, pursuant to this article, to register with the Attorney General: (2) Religious organizations.</p>
Alaska ¹	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Alaska Stat. §45.68.120.a.Registration is not required under AS 45.68.010 for 1.a church or religious organization that is exempt from filing a federal annual information return [Form 990] under 26 U.S.C. 6033(a)(3)(A)</p>
Arizona	Arizona has limited registration requirements that are not applicable to religious organizations.
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: (1) Religious organizations, i.e., any bona fide, duly constituted religious entity if the entity satisfies each of the following criteria: (A) The entity is exempt from taxation pursuant to the Internal Revenue Code; and (B) No part of the entity's net income inures to the direct benefit of any individual</p>
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 any religious corporation sole or other religious corporation or organization that holds property for religious purposes, or to any officer, director, or trustee thereof who holds property for like purposes...or to a charitable corporation or unincorporated association organized and operated primarily as a religious organization...</p>
Colorado ¹	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Colo. Rev. Stat. §6-16-104 (6) The following are not required to file a registration statement: (a) Persons that are exempt from filing a federal annual information return pursuant to 26 U.S.C. sec. 6033 (a)(3)(A)(i), (a)(3)(A)(iii), or (a)(3)(C)(i) or pursuant to 26 CFR 1.6033-2(g)(1)(i) to (g)(1)(iv) or (g)(1)(vii).</p>

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Connecticut	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Conn. Gen. Stat. §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: (1) Any duly organized religious corporation, institution or society</p>
Delaware	No state registration requirements for charities/nonprofits.
DC	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: D.C. Code §44-1703(b) The provisions of this chapter shall not apply to any person making solicitations, including solicitations for educational purposes, solely for a church or a religious corporation or a corporation or an unincorporated association under the supervision and control of any such church or religious corporation; provided, that such church, religious corporation, corporation, or unincorporated association is an organization which has been granted exemption from taxation under the provisions of §501 of the Internal Revenue Code of 1986 (26 U.S.C. §501); provided further, that such exemption from the provisions of this chapter shall be in effect only so long as such church, religious corporation, corporation, or unincorporated association shall be exempt from taxation under the provisions of §501 of the Internal Revenue Code of 1986.</p>
Florida	<p>Definition: Fla. Stat. §496.404(23) "Religious institution" means a church, ecclesiastical or denominational organization, or established physical place for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on and includes those bona fide religious groups that do not maintain specific places of worship. The term also includes a separate group or corporation that forms an integral part of a religious institution that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that is not primarily supported by funds solicited outside its own membership or congregation.</p> <p>Exemption: Fla. Stat. §496.403 Application.—Sections 496.401-496.424 do not apply to bona fide religious institutions...</p>
Georgia¹	<p>Definition: GA. Code §43-17-2. (2) "Charitable organization" means any benevolent, philanthropic, patriotic, or eleemosynary (of, relating to, or supported by charity or alms) person, as that term is defined in this Code section, who solicits or obtains contributions solicited from the general public, any part of which contributions is used for charitable purposes; and any person who or which falsely represents himself, herself, or itself to be a charitable organization as defined by this paragraph. The term charitable organization shall not include a religious organization as defined in paragraph (12) of this Code section. (14) "Religious organization" means an entity which: (A) Conducts regular worship services; or (B) Is qualified as a religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as now or hereafter amended, that is not required to file IRS Form 990, Return of Organization Exempt From Income Tax, under any circumstances.</p> <p>Exemption: GA. Code §43-17-9. Exemptions (a) The following persons are exempt from the provisions of Code Sections 43-17-5, 43-17-6, and 43-17-8: (8) Religious organizations</p>

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Hawaii ¹	<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: (1) Any duly organized religious corporation, institution, or society that is exempt from filing Form 990 with the Internal Revenue Service pursuant to sections 6033(a)(3)(A)(i) and (iii) and 6033(a)(3)(C)(i) of the Internal Revenue Code, as amended.</p>
Idaho	No state registration requirements for charities/nonprofits.
Illinois	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: 225 ILCS 460 §3 (a) Upon initial filing of a registration statement pursuant to Section 2 of this Act and notification by the Attorney General of his determination that the organizational purposes or circumstances specified in this paragraph for exemption are actual and genuine, the following entities shall be exempt from all the report filing provisions of this Act, except for the requirements set forth in Section 2 of this Act [225 ILCS 460/2]: 1. A corporation sole or other religious corporation, trust or organization incorporated or established for religious purposes, nor to any agency or organization incorporated or established for charitable, hospital or educational purposes and engaged in effectuating one or more of such purposes, that is affiliated with, operated by, or supervised or controlled by a corporation sole or other religious corporation, trust or organization incorporated or established for religious purposes, nor to other religious agencies or organizations which serve religion by the preservation of religious rights and freedom from persecution or prejudice or by fostering religion, including the moral and ethical aspects of a particular religious faith.</p>
Indiana	No state registration requirements for charities/nonprofits.
Iowa	No state registration requirements for charities/nonprofits.
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: (k) any corporation, trust or organization incorporated or established for religious purposes, or established for charitable, hospital or educational purposes and engaged in effectuating one or more of such purposes, that is affiliated with, operated by or supervised or controlled by a corporation, trust or organization incorporated or established for religious purposes, or to any other religious agency or organization which serves religion by the preservation of religious rights and freedom from persecution or prejudice or by fostering religion, including the moral and ethical aspects of a particular religious faith.</p>

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Kentucky	<p>Definition: K.R.S. §367.650 (8) "Religious organization" means any organization, the activity of which is protected by Section 1(2) of the Constitution of Kentucky and the First Amendment to the Constitution of the United States.</p> <p>Exemption: K.R.S. §367.660. The following solicitations are exempt from the provisions of KRS 367.650 to 367.670: (2) Solicitations by a religious organization for funds for religious purposes such as maintenance of a house of worship, conduct of services, and propagation of its faith and tenets as distinguished from other charitable and civic purposes employed by nonreligious organizations.</p>
Louisiana	<p>Definition: 16 ADC §515(A) Religious Institutions—for the purposes of this rule include ecclesiastical or denominational organizations, churches, or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on and shall also include those bona fide religious groups which do not maintain specific places of worship. Religious institutions also include such separate groups or corporations which form an integral part of those institutions which are exempt from federal income tax as exempt organizations under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954, or of a corresponding section of any subsequently enacted Federal Revenue Act, and which are not primarily supported by funds solicited outside its own membership or congregation. Religious institutions for purposes of this rule also include such institutions soliciting contributions for construction and maintenance of a house of worship or clergyman's residence.</p> <p>Exemption: 16 ADC §515 (C) The provisions of this rule shall not apply to religious institutions as defined in Subsection A of this Section</p>
Maine	<p>Definition: 9 M.R.S. §5003. 1. Charitable organization. "Charitable organization" means any person or entity, including any person or entity organized in a foreign state, that is or holds itself out to be organized or operated for any charitable purpose and that solicits, accepts or obtains contributions from the public for any charitable purpose and by any means, including, but not limited to, personal contact, telephone, mail, newspaper advertisement, television or radio. Status as a tax-exempt entity does not necessarily qualify that entity as a charitable organization. For purposes of this chapter, an organization established for and serving bona fide religious purposes is not a charitable organization.</p> <p>Exemption: Not applicable, a religious organization is not a charitable organization (see definition).</p>
Maryland	<p>Definition: Title 01, Subtitle 02, Chapter 04, §01. F. (1) "Bona fide religious organization" means an organization established for religious purposes or an organization which serves religion by the fostering of religion, including the moral and ethical aspects of particular faith. (2) "Bona fide religious organization" includes an organization whose members or congregation are the primary source of revenue and whose purpose is an integral part of the membership's or congregation's mission. M. "Religious purpose" means maintaining or propagating religion or supporting public religious services, according to the rites of particular denominations.</p> <p>Exemption: Maryland Code §6-102. (c) Exemptions. — (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; and (ii)...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.</p>

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Massachusetts	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: 68 MGL §20. The following shall not be required to file registration statements with the division or to have a certificate of registration under section nineteen: (1) any religious corporation, trust, foundation, association or organization incorporated or established for religious purposes, nor any agency or organization incorporated or established for charitable, purposes and engaged in effectuating one or more of such purposes, which is affiliated with, operated by, or supervised or controlled by a corporation sole or other religious corporation, trust, foundation, association, or organization incorporated or established for religious purposes, nor any other religious agency or organization which serves religion by the preservation of religious rights and freedom from persecution or prejudice or by fostering religion, including the moral and ethical aspects of a particular religious faith. [There is no exemption from registration under Chapter 12, Section 8E, however there is an exemption from filing annual reports under Chapter 12, Section 8F (This section shall not apply to any property held for any religious purpose by any public charity, incorporated or unincorporated). Furthermore, 940 CMR, Section 2.02(1)(a) exempts the filing of annual reports for a public charity exempt from Treasury Regulation Section 1.6033-2(g). Chapter 12 appears to conflict with Chapter 68.]</p>
Michigan ¹	<p>Definition: M.C.L. §400.272 Definitions. Sec. 2. (a) "Charitable organization" means a benevolent, educational, philanthropic, humane, patriotic, or eleemosynary organization of persons that solicits or obtains contributions solicited from the public for charitable purposes. The term includes a chapter, branch, area office, or similar affiliate or person soliciting contributions within the state for a charitable organization that has its principal place of business outside the state. The term does not include any of the following: (i) A duly constituted religious organization or a group affiliated with and forming an integral part of a religious organization if none of its net income inures to the direct benefit of any individual and if it has received a declaration of current tax exempt status from the United States if it is a religious organization or it or its parent or principal organization has obtained tax exempt status if it is an affiliated group.</p> <p>Exemption: The Michigan Charitable Organizations and Solicitations Act does not specifically mention an exemption for religious organizations, because they are excluded by definition. However, the Michigan Request for Exemption (Form CTS-03, includes the following exemption and states: "A duly constituted religious organization or group affiliated with and forming an integral part of a religious organization. Note - If the organization's IRS 501(c)(3) determination letter requires it to file a Form 990, 990-EZ, or 990-N, the organization likely does not qualify for this exemption."</p>
Minnesota ¹	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Minn. Stat. §309.515 EXEMPTIONS. § Subdivision 1. Subject to the provisions of subdivisions 2 and 3, sections 309.52 and 309.53 shall not apply to any of the following: (b) A religious society or organization which is exempt from filing a federal annual information return [Form 990] pursuant to Internal Revenue Code, section 6033(a)(2)(A)(i) and (iii), and Internal Revenue Code, section 6033(a)(2)(C)(i).</p>

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Mississippi ¹	<p>Definition: Miss. Code §79-11-501. iii) "Charitable organization" does not include any bona fide duly constituted religious institutions and such separate groups or corporations which form an integral part of religious institutions, provided that: (A) Such religious institutions, groups or corporations are tax exempt pursuant to the Internal Revenue Code; (B) No part of their net income inures to the direct benefit of any individual; and (C) Their conduct is primarily supported by government grants or contracts, funds solicited from their own membership, congregations or previous donors, and fees charged for services rendered.</p> <p>Exemption: Rule 1.01 (B) "Religious institution" shall mean (1) Ecclesiastical or denominational organizations, churches, diocese or presbytery or established physical places for worship, whether or not incorporated, at which nonprofit religious services and activities are regularly conducted and carried on and also includes those religious groups which do not maintain specific places of worship; (2) Such separate groups or corporations which form an integral part of a religious Institution as defined by subsection (B)(1) of this Rule and which are exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954, or of a corresponding section of any subsequently enacted federal revenue act; and (3) Such institutions soliciting contributions for the construction and maintenance of a house of worship or clergyman's residence.</p>
Missouri	<p>Definition: M.R.S. §407.453 (5) "Religious organization", any society, sect, persuasion, mission, church, parish, congregation, temple, convention or association of any of the foregoing, diocese or presbytery, or other organization, whether or not incorporated, or any employee thereof, no part of the net earnings of which inures to the benefit of any private party or individual associated with such organization, and that otherwise qualifies as an exempt organization under section 501(c)(3) of title 26, United States Code, as amended, that either: (a) Meets at more or less regular intervals for worship of a supreme being or higher power, or for mutual support or edification in piety or with respect to the idea that a minimum standard of behavior from the standpoint of overall morality is to be observed; or (b) Is, including but not limited to, any nursing, boarding, retirement, children's or orphan's home, or any foundation, commission, hospital, school, college, university, seminary, or other entity, which is owned, operated, controlled, supervised or principally supported by, or associated with through the sharing of common religious bonds and convictions, any organization which meets the requirements of this subdivision</p> <p>Exemption: M.R.S. §407.456 (2). The provisions of sections 407.459 and 407.462, and subsection 1 of section 407.469 shall not apply to the following: (1) Religious organizations; ... (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>
Montana	No state registration requirements for charities/nonprofits.
Nebraska	No state registration requirements for charities/nonprofits.

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Nevada	<p>Definition: NRS 82A.025 "Charitable organization" means any person who directly or indirectly, solicits contributions, and who the Secretary of the Treasury has determined to be tax exempt pursuant to the provisions of section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3). The term does not include an organization that is established for and serving bona fide religious purposes. (Added to NRS by 2015, 2247) NRS 82A.035 "Church" means a religious organization which holds property for charitable or religious purposes. The term may include, without limitation, a mosque, synagogue or temple. (Added to NRS by 2015, 2248)</p> <p>Exemption: Not applicable, see Definition. [Note: Though a "religious organization" is excluded from the requirements of registration by definition, Nevada's form includes an option for churches to file for an exemption, but should not be used by a religious organization, as the forms have not been properly updated to reflect current statutes.]</p>
New Hampshire ¹	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: N.H. Rev. Stat. §7:19 ...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 or to any religious organization which holds property for charitable or religious purposes or their integrated auxiliaries or to conventions or associations of churches.</p>
New Jersey	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: N.J. Stat. §45:17A-26 . 9.a. The registration requirements of this act shall not apply to any religious corporation, trust, foundation, association or organization incorporated under the provisions of Title 15 or 16 of the Revised Statutes or Title 15A of the New Jersey Statutes or established for religious purposes. Any agency or organization incorporated or established for charitable purposes and engaged in effectuating one or more charitable purposes, which is affiliated with, operated by, or supervised or controlled by a corporation, trust, foundation, association, or organization incorporated or established for religious purposes, or any other religious agency or organization shall also be exempt.</p>
New Mexico	<p>Definition: N.M. Stat. §57-22-3. G. "religious organization" means a church, organization or group organized for the purpose of divine worship or religious teaching or other specific religious activity or any other organization that is formed in association with or to primarily encourage, support or promote the work, worship, fellowship or teaching of the church, organization or group; 57-22-4.A. The Charitable Solicitations Act shall not apply to a religious organization, even if it is a charitable organization.</p> <p>Exemption: Not applicable, see definition.</p>
New York	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: N.Y. Exec. Law, Article 7-A §172-a. 1. This article shall not apply to corporations organized under the religious corporations law, and other religious agencies and organizations, and charities, agencies, and organizations operated, supervised, or controlled by or in connection with a religious organization. EPTL §8-1.4 (b) The registration and reporting provisions of this section do not apply to...(3) corporations organized under the religious corporations law and other religious agencies and organizations, and charities, agencies and organizations operated, supervised or controlled by or in connection with a religious organization.</p>

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North Carolina	<p>Definition: N.C.G.S. §131F-3 (17) "Religious institution" means any church, ecclesiastical, or denominational organization, or any established physical place for worship in this State at which nonprofit religious services and activities are regularly conducted, and any bona fide religious groups that do not maintain specific places of worship. "Religious institution" includes any separate group or corporation that forms an integral part of a religious institution that is exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code, and that is primarily supported by funds solicited inside its own membership or congregation.</p> <p>Exemption: N.C.G.S. §131F-3. The following are exempt from the provisions of this Chapter: (1) Any person who solicits charitable contributions for a religious institution.</p>
North Dakota ¹	<p>Definition: N.D.C.C. §50-22-01 (2)(b) b. The term "charitable organization" does not include: (5) A religious society or organization that is exempt from filing a federal annual information return pursuant to Internal Revenue Code section 6033(a)(2)(A) (i) and (iii) [26 U.S.C. 6033(a)(2)(A)(i) and (iii)] or Internal Revenue Code section 6033(a)(2)(C)(i) [26 U.S.C. 6033(a)(2)(C)(i)].</p> <p>Exemption: Not applicable, see definition.</p>
Ohio	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Ohio Rev. Code §1716.03. The following shall not be required to file a registration statement as provided in section 1716.02 of the Revised Code: (A) Any religious agencies and organizations, and charities, agencies, and organizations operated, supervised, or controlled by a religious organization.</p>
Oklahoma	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Okla. Stat. §552.4. Except as otherwise specifically provided in the Oklahoma Solicitation of Charitable Contributions Act, the provisions of Section 553.2 of this title shall not apply to the following persons: (1) Organizations incorporated for religious purposes and actually engaged in bona fide religious programs, and other organizations directly operated, supervised, or controlled by a religious organization.</p>
Oregon	<p>Definition: O.R.S. §128.620 (5) "Religious corporation or organization" means any organized church or group organized for the purpose of divine worship, religious teaching, or other directly ancillary purposes.</p> <p>Exemption: O.R.S. §128.640 (2). Exemptions from application of "ORS 128.650 to 128.670 and 128.720 do not apply to: (a) Any religious corporation sole or other religious corporation or organization which holds property for religious purposes, or to any officer, director or trustee thereof who holds property for like purposes.</p>

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Pennsylvania	<p>Definition: 10 P.S. §162-3. "Charitable Organization" ...The term shall not be deemed to include: (2) any bona fide duly constituted religious institutions and such separate groups or corporations which form an integral part of religious institutions, provided that: (i) such religious institutions, groups or corporations are tax exempt pursuant to the Internal Revenue Code of 1986; (ii) no part of their net income inures to the direct benefit of any individual; and (iii) their conduct is primarily supported by government grants or contracts, funds solicited from their own memberships, congregations or previous donors, and fees charged for services rendered.</p> <p>Exemption: Not applicable, see definition.</p>
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: (13) Churches or recognized denominations and religious organizations, societies and institutions operated, supervised or controlled by a religious organization or society which solicit from other than their own membership. Institutions indirectly or affiliated with but which are not operated, supervised or controlled by any religious organizations or religious society which own, maintain and operate homes for the aged, orphanages and homes for unwed mothers.</p>
South Carolina ¹	<p>Definition: S.C. Code §33-56-20. (1)(a) "Charitable organization" ... (b) This definition does not include: (i) a church, synagogue, mosque, or other congregation organized for the purpose of divine worship, and integrated auxiliaries of them, or a religious organization determined by the Internal Revenue Service to be a tax exempt organization that is not required to file Internal Revenue Service Form 990, Form 990-EZ, or Form 990-N based on its religious classification. "Integrated auxiliaries", as used in this subsection, include men's or women's organizations, seminaries, mission societies, and youth groups affiliated with a church, synagogue, mosque, or other congregation organized for the purpose of divine worship.</p> <p>Exemption: Not applicable, see definition.</p>
South Dakota	No state registration requirements for charities/nonprofits.

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Tennessee ¹	<p>Definition: "Religious institution" definition is included in the exemption section of the statute.</p> <p>Exemption: Tenn. Code. §48-101-502. (a) The registration requirements of this part do not apply to: (1) Bona fide religious institutions...; (c) "Bona fide religious institutions," for the purpose of this part, includes: (1) Ecclesiastical or denominational organizations, churches or established physical places for worship in this state, at which nonprofit religious services and activities are regularly conducted and carried on, and also includes those bona fide religious groups which do not maintain specific places of worship and which are not subject to federal income tax and are not required to file an IRS Form 990 under any circumstance; and (2) Such separate groups or corporations which form an integral part of those institutions which are exempt from federal income tax as exempt organizations under § 501(c)(3), of the Internal Revenue Code of 1954, codified in 26 U.S.C. § 501(c)(3), or of a corresponding section of any subsequently enacted federal revenue act, and which are not required to file an IRS Form 990 under any circumstance, and which are not primarily supported by funds solicited outside their own membership or congregation; and (3) Such institutions soliciting contributions for the construction and maintenance of a house of worship or residence of a clergy member. § 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>
Texas	Texas has limited registration requirements that are not applicable to religious organizations.
Utah ¹	<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: (a) a bona fide religious, ecclesiastical, or denominational organization if: (i) the solicitation is made for a church, missionary, religious, or humanitarian purpose; and (ii) the organization is either: (A) a lawfully organized corporation, institution, society, church, or established physical place of worship, at which nonprofit religious services and activities are regularly conducted and carried on; (B) a bona fide religious group: (I) that does not maintain specific places of worship; (II) that is not subject to federal income tax; and (III) not required to file an IRS Form 990 under any circumstance; or (C) a separate group or corporation that is an integral part of an institution that is an income tax exempt organization under 26 U.S.C. Sec. 501(c)(3) and is not primarily supported by funds solicited outside the group's or corporation's own membership or congregation.</p>
Vermont	No state registration requirements for charities/nonprofits.
Virginia ¹	<p>Definition: Va. Code §57-48. "Charitable organization" ... does not include (i) any church or convention or association of churches, primarily operated for nonsecular purposes and no part of the net income of which inures to the direct benefit of any individual.</p> <p>Exemption: Not applicable, see definition.</p>

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State	Religious Organization - Definition and Exemption
Washington	<p>Definition: R.C.W. §19.09.020 (2) "Charitable organization" means any entity that solicits or collects contributions from the general public where the contribution is or is purported to be used to support a charitable purpose, but does not include any commercial fund-raiser, commercial fund-raising entity, commercial coventurer, or any fund-raising counsel, as defined in this section. Churches and their integrated auxiliaries, and political organizations are not charitable organizations, but all are subject to RCW 19.09.100 (15) through (18). (16) "Religious organization" means those entities that are not churches or integrated auxiliaries and includes nondenominational ministries, interdenominational and ecumenical organizations, mission organizations, speakers' organizations, faith-based social agencies, and other entities whose principal purpose is the study, practice, or advancement of religion.</p> <p>Exemption: WAC 434-120-100 (2) Entities and solicitations exempt from registration include the following: (c) Churches and their integrated auxiliaries</p>
West Virginia ¹	<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: (5) Churches, synagogues, associations or conventions of churches, religious orders or religious organizations that are an integral part of a church which qualifies as tax exempt under the provisions of 26 U.S.C. §501(c)(3) and which qualifies as being exempt from filing an annual return under the provisions of 26 U.S.C. §6033.</p>
Wisconsin ¹	<p>Definition: No definition is provided in the statute.</p> <p>Exemption: Wisc. Stat. 202.12(5) The following are not required to register under sub. (1): 1. A person that is exempt from filing a federal annual information return under section 6033 (a) (3) (A) (i) and (iii) and (C) (i) of the Internal Revenue Code.</p>
Wyoming	No state registration requirements for charities/nonprofits.

¹ **IMPORTANT:** A charitable registration exemption is **NOT** applicable **IF** a religious organization is required to file a Form 990 with the IRS, and therefore charitable registration is required in the following 15 states: **Alaska, Colorado, Georgia, Hawaii, Michigan, Minnesota, Mississippi, New Hampshire, North Dakota, South Carolina, Tennessee, Utah, Virginia, West Virginia and Wisconsin.**

² If holding property solely for religious purposes

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