

HOUSE BILL No. 2447

By Representative Yoder

2-7

9 AN ACT concerning charitable organizations; relating to exemptions
10 from registration; amending K.S.A. 17-1762 and repealing the existing
11 section.

12
13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 17-1762 is hereby amended to read as follows: 17-
15 1762. The following persons shall not be required to register with the
16 secretary of state:

17 (a) State educational institutions under the control and supervision
18 of the state board of regents, unified school districts, educational inter-
19 locals, educational cooperatives, area vocational-technical schools, all ed-
20 ucational institutions that are accredited by a regional accrediting asso-
21 ciation or by an organization affiliated with the national commission of
22 accrediting, any foundation having an established identity with any of the
23 aforementioned educational institutions, any other educational institution
24 confining its solicitation of contributions to the student body, alumni,
25 faculty and trustees of such institution, and their families, or a library
26 established under the laws of this state, provided that the annual financial
27 report of such institution or library shall be filed with the attorney general;

28 (b) fraternal, patriotic, social, educational, alumni organizations and
29 historical societies when solicitation of contributions is confined to their
30 membership. This exemption shall be extended to any subsidiary of a
31 parent or superior organization exempted by this subsection where such
32 solicitation is confined to the membership of the subsidiary, parent or
33 superior organization;

34 (c) persons requesting any contributions for the relief or benefit of
35 any individual, specified by name at the time of the solicitation, if the
36 contributions collected are turned over to the named beneficiary, first
37 deducting reasonable expenses for costs of banquets, or social gatherings,
38 if any, provided all fund raising functions are carried on by persons who
39 are unpaid, directly or indirectly, for such services;

40 (d) any charitable organization which does not intend to solicit and
41 receive and does not actually receive contributions in excess of \$10,000
42 during such organization's tax period, as defined by K.S.A. 17-7501 and
43 amendments thereto, if all of such organization's fund-raising functions

- 1 are carried on by persons who are unpaid for such services. However, if
2 the gross contributions received by such charitable organization during
3 any such tax period is in excess of \$10,000, such organization, within 30
4 days after the end of such tax period, shall register with the secretary of
5 state as provided in K.S.A. 17-1763 and amendments thereto;
- 6 (e) any incorporated community chest, united fund, united way or
7 any charitable organization receiving an allocation from an incorporated
8 community chest, united fund or united way;
- 9 (f) a bona fide organization of volunteer firemen, or a bona fide aux-
10 iliary or affiliate of such organization, if all fund-raising activities are car-
11 ried on by members of such organization or an affiliate thereof and such
12 members receive no compensation, directly or indirectly, therefor;
- 13 (g) any charitable organization operating a nursery for infants await-
14 ing adoption if all fund-raising activities are carried on by members of
15 such an organization or an affiliate thereof and such members receive no
16 compensation, directly or indirectly, therefor;
- 17 (h) any corporation established by the federal congress that is re-
18 quired by federal law to submit annual reports of such corporation's ac-
19 tivities to congress containing itemized accounts of all receipts and ex-
20 penditures after being duly audited by the department of defense or other
21 federal department;
- 22 (i) any girls' club which is affiliated with the girls' club of America, a
23 corporation chartered by congress, if such an affiliate properly files the
24 reports required by the girls' club of America and that the girls' club of
25 America files with the government of the United States the reports re-
26 quired by such federal charter;
- 27 (j) any boys' club which is affiliated with the boys' club of America,
28 a corporation chartered by congress, if such an affiliate properly files the
29 reports required by the boys' club of America and that the boys' club of
30 America files with the government of the United States the reports re-
31 quired by such federal charter;
- 32 (k) any corporation, trust or organization incorporated or established
33 for religious purposes, or established for charitable, hospital or educa-
34 tional purposes and engaged in effectuating one or more of such pur-
35 poses, that is affiliated with, operated by or supervised or controlled by a
36 corporation, trust or organization incorporated or established for religious
37 purposes, or to any other religious agency or organization which serves
38 religion by the preservation of religious rights and freedom from perse-
39 cution or prejudice or by fostering religion, including the moral and eth-
40 ical aspects of a particular religious faith;
- 41 (l) the boy scouts of America and the girl scouts of America, including
42 any regional or local organization affiliated therewith;
- 43 (m) the young men's christian association and the young women's

- 1 christian association, including any regional or local organization affiliated
2 therewith;
- 3 (n) any licensed medical care facility which is organized as a nonprofit
4 corporation under the laws of this state;
- 5 (o) any licensed community mental health center or licensed mental
6 health clinic;
- 7 (p) any licensed community mental retardation center and its affili-
8 ates as determined by the department of social and rehabilitation services;
- 9 (q) any charitable organization of employees of a corporation whose
10 principal gifts are made to an incorporated community chest, united fund
11 or united way, and whose solicitation is limited to such employees;
- 12 (r) any community foundation or community trust to which deduct-
13 ible contributions can be made by individuals, corporations, public char-
14 ities and private foundations, as well as other charitable organizations and
15 governmental agencies for the overall purposes of the foundation or to
16 particular charitable and endowment funds established under agreement
17 with the foundation or trust for the charitable benefit of the people of a
18 specific geographic area and which is a nonprofit organization exempt
19 from federal income taxation pursuant to section 501(a) of the internal
20 revenue code of 1986, as in effect on the effective date of this act, by
21 reason of qualification under section 501(c)(3) of the internal revenue
22 code of 1986, as in effect on the effective date of this act, and which is
23 deemed a publicly supported organization and not a private foundation
24 within the meaning of section 509(a)(1) of the internal revenue code of
25 1986, as in effect on the effective date of this act;
- 26 (s) any charitable organization which does not intend to or does not
27 actually solicit or receive contributions from more than 100 persons;
- 28 (t) any charitable organization the funds of which are used to support
29 an activity of a municipality of this state; ~~and~~
- 30 (u) the junior league, including any local community organization af-
31 filiated therewith; *and*
- 32 (v) *the Kansas congress of parents and teachers, inc. (Kansas PTA)*
33 *including any regional or local organization affiliated therewith.*
- 34 Sec. 2. K.S.A. 17-1762 is hereby repealed.
- 35 Sec. 3. This act shall take effect and be in force from and after its
36 publication in the statute book.