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# Annual Survey of State Laws Regulating Charitable Solicitations

January 1, 2024

State Regulatory Agency	Registration or Licensing Requirements for Charitable Organizations	Reporting Dates and Requirements for Charitable Organizations	State Accepts Unified Registration Statement <sup>4</sup>	Solicitation Disclosure Requirements for Charitable Organizations	Additional Disclosure Requirements if Paid Solicitor Used <sup>1</sup>	Registration/ Licensing/Bonding Requirements for Counsel <sup>2</sup>	State Imposes Additional Requirements <sup>3</sup> for Solicitors <sup>3</sup>
<b>Alabama</b> Attorney General Consumer Affairs Section 501 Washington Avenue Montgomery, AL 36104 334-242-7335 800-392-5658	Annual registration, \$25 fee.	Registration valid indefinitely. However, financial report must be filed annually within 90 days of fiscal year end. If financials for current fiscal year are not completed, should file previous year's financials, \$25 fee.	✓	None	✓	Registration, \$100 fee and \$10,000 bond. Campaign report due within 90 days from the end of contract.	✓
<b>Alaska</b> Department of Law Attorney General's Office Fair Business Practices Section 1031 W. 4th Avenue, Suite 200 Anchorage, AK 99501 907-269-5100	Annual registration, \$40 fee. Organizations must register online. No paper filings accepted.	Registration expires on September 1 of each year, \$40 fee.		None	✓	None	✓
<b>Arizona</b> Office of the Secretary of State Business Services Division 1700 W Washington St., Fl 7 Phoenix AZ 85007-2808 602-542-6187	None	None		None		None	
<b>Arkansas</b> Office of the Secretary of State, Business and Commercial Services, Attn: Charities Registration, 1401 W. Capitol, Suite 250, Little Rock, AR 72201, 501-683-0094	Initial registration. No fee.	Annual Financial Reporting Form due no later than 180 days after fiscal year ends. File IRS 990. Audited financial statements required if gross revenue exceeds \$1,000,000.	✓	None	✓	Registration, \$100 fee. No bond.	✓
<b>California</b> Registry of Charitable Trusts PO Box 903447 Sacramento, CA 94203-4470 916-210-6400	Initial registration \$50 fee. Over 200 cities and counties have solicitation ordinances that may require registration. Contact Registry of Charitable Trusts for more information.	Form RRF-1 due annually 4 1/2 months after end of fiscal year. \$25-\$1,200 fee based on total revenue scale. File IRS 990. If total revenue is less than \$50,000, can file CT-TR-1 from, in lieu of IRS 990. Audited financial statements required if gross revenue equals \$2,000,000 or more.	✓	None	✓	Registration, \$500 fee. Contract Notice Form filing required.	✓
<b>Colorado</b> Secretary of State 1700 Broadway, Ste. 550 Denver, CO 80290 303-894-2200	Annual registration, \$10 fee. Must register online. Foreign corporation qualification.	Registration renewal due 4 1/2 months after end of fiscal year. \$10 annual fee. Late fee: \$60.		None	✓	Registration only if organization has custody of contributions. \$175 fee. No bond.	✓
<b>Connecticut</b> Attorney General 450 Columbus Boulevard Suite 801 Hartford, CT 06103 860-713-6000	Initial registration, \$50 fee. CPA review or audit required if gross revenues, less government grants and fees, is greater than \$500,000 but less than \$1,000,000. Independent CPA audit required if gross revenue, less government grants and fees exceeds \$1,000,000. IRS 990 only required to be submitted with initial registration, not annually.	Annual financial report due within 11 months of fiscal year end, \$50 fee. Late filing fee: \$25 per month. CPA review or audit required if gross revenues, less government grants and fees, is greater than \$500,000 but less than \$1,000,000. Audited financial statements required if gross revenues, less government grants and fees, exceeds \$1,000,000.	✓	None	✓	No registration or bond for counsel not having custody of funds. Counsel must file with Department of Consumer Protection a copy of contracts with charitable organizations. Otherwise, \$120 fee and \$20,000 bond.	✓

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State Regulatory Agency	Registration or Licensing Requirements for Charitable Organizations	Reporting Dates and Requirements for Charitable Organizations	State Accepts Unified Registration Statement <sup>1</sup>	Solicitation Disclosure Requirements for Charitable Organizations	Additional Disclosure Requirements if Paid Solicitor Used <sup>1</sup>	Registration/Licensing/Bonding Requirements for Counsel <sup>2</sup>	State Imposes Additional Requirements for Solicitors <sup>3</sup>
<b>Delaware</b> Attorney General Carvel State Building 820 North French Street Wilmington, DE 19801 302-577-8600	None	None		None	✓	None	
<b>District of Columbia</b> Department of Licensing and Consumer Protection 1100 4th Street, SW Washington DC 20024 202-442-4400	Must obtain Basic Business License. Initial fee: \$412.50. Foreign corporations must obtain certificate of authority and tax exemption.	Renew biannually. Filing fee: \$412.50. Late fee: \$250	✓	None	✓	None	
<b>Florida</b> Department of Agriculture and Consumer Services Division of Consumer Services Terry Lee Rhodes Building 2005 Apalachee Parkway Tallahassee, FL 32399-6500 850-410-3800	Annual registration; fees range from \$10 to \$400, based on annual gross contributions received.	Financial report or Form 990 to accompany registration annually. Late fee: \$25 per month.  Audited or reviewed financial statement if annual contributions between \$500,000 and \$1 million. Audited financial statement if annual contributions \$1 million or greater.		The following statement is required on all written solicitations: "A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling toll-free 800-HELP-FLA or visiting www.FloridaConsumerHelp.com. Registration does not imply endorsement. Florida registration # _____."	✓	Registration, \$300 fee. No bond.	✓
<b>Georgia</b> Georgia Charities Division 2 Martin Luther King Jr. Dr. SE Suite 317, West Tower Atlanta, GA 30334 470-312-2640	Initial registration, \$35 fee.	Biannual report, which includes financial reports for previous 2 fiscal years, due on organization's renewal date, \$20 fee. CPA audited financial statements required if proceeds are \$1,000,000 or more; independent CPA review required for proceeds of \$500,000 - \$1,000,000; if proceeds are under \$500,000 financial statement (not certified/reviewed). If filed past due date, Reinstatement form and \$35 fee required.	✓	Organization must disclose to donor the names of solicitor and organization. If telephone solicitation, the location of the caller and the full description of the charitable program and financial statements must be made available upon request.	✓	None	✓
<b>Hawaii</b> Dept. of Attorney General Tax Division 425 Queen St. Honolulu, HI 96813 808-586-1480	Initial registration, no fee. Must register online.	Annual financial report due 10 business days from date Form 990 is filed with the IRS. Fee scale from \$25 to \$600, based on gross revenue. Attorney General may assess late fees of \$20 per day up to a maximum fee of \$1,000 against an organization for the failure to timely file its annual report. Additionally, the Attorney General may assess late fees of \$20 per day up to a maximum fee of \$1,000 against an organization that fails to timely pay its annual filing fees.		None		Registration, \$250 fee. No bond. Must register online.	✓
<b>Idaho</b> Attorney General 700 W. Jefferson Street PO Box 83720 Boise, ID 83720 208-334-2400	None	None		None		None	
<b>Illinois</b> Attorney General Charitable Trusts Bureau 115 S. LaSalle St., 12th Fl Chicago, IL 60603 312-814-2595	Initial registration, \$15 fee.	Annual financial report due within 6 months of fiscal year end. \$15 fee. Reviewed Audited financial statements must accompany report if gross contributions exceed \$500,000 or if professional solicitor is engaged and contributions exceed \$25,000. Reviewed Financial Statements required if contributions between \$300,000-\$499,999. \$100 late annual financial report fee. New registration and additional \$200 fee if more than 30 days past due (at state's discretion).	✓	None		Registration every 2 years. No fee.	✓
<b>Indiana</b> Attorney General Consumer Protection Division Indiana Government Center South 302 W. Washington St, 5th Floor Indianapolis, IN 46204-2770 317-232-6201 800-382-5516	None	None		None	✓	Initial registration: \$1,000 fee. Renewal registration fee: \$50. State Disclosure Form required with contract filing.	✓

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<b>Iowa</b> Attorney General Consumer Protection Division 1305 E. Walnut Hoover State Office Building 2nd Floor Des Moines, IA 50319 515-281-5926	None	None		Charity's financial information must be provided upon request.	✓	None	✓
<b>Kansas</b> Kansas Attorney General 120 SW 10th Ave. 2nd Floor Topeka, KS 66612-1597 785-296-2215	Annual registration, \$25 fee.	Annual renewal due within 6 months of fiscal year end. File IRS 990 available as of the due date. Does not have to be for most recent fiscal year end. If more than \$500,00 raised, must file audited financial statement.	✓	Name, address, telephone number and state registration number of charity must be provided, with indication that annual financial report is filed with secretary of state.	✓	Registration, \$25 fee. No bond. Contract notice form required.	✓
<b>Kentucky</b> Attorney General Division of Consumer Protection 1024 Capital Center Drive, Suite 200 Frankfort, KY 40601-8204 502-696-5389	Initial registration, no fee. File Form 990 or Form URS if no Form 990 filed. Registration documents may be submitted electronically on a CD in .pdf format.	Form 990 due 4½ months after fiscal year end. Registration documents may be submitted electronically on a CD in .pdf format.	✓	None	✓	Registration, \$50 fee. No bond. Contract Notice Form filing required.	✓
<b>Louisiana</b> Department of Justice Consumer Protection Section 1885 North 3rd Street, 4th Floor Baton Rouge, LA 70802 225-326-6463	Registration prior to campaigns for organizations using professional solicitors, \$25 fee.	Renew annually, \$25 fee. File updated Unified Registration Statement.	✓	This state has substantial disclosure requirements for police and firefighter groups. Consult statute for details.	✓	None	✓
<b>Maine</b> Charitable Solicitations Department of Professional & Financial Regulation 35 State House Station Augusta, ME 04333-0035 207-624-8603	Initial registration, \$20 fee.	Annual renewal due by November 30. \$20 renewal filing fee. Late filing fee: \$50. Additional fundraising report due before or in conjunction with renewal.				None	✓
<b>Maryland</b> Secretary of State Charities Division State House Annapolis, MD 21401 410-974-5534	Initial registration. Fee scale \$50 to \$300, depending on annual charitable contributions. No fee if proceeds are less than \$25,000 and no professional solicitor is used.	Annual update of registration and form 990 due within 6 months of end of most recently completed fiscal year. If contributions are at least \$300,000 but less than \$750,000, a copy of a financial review performed by an independent CPA required. If contributions are at least \$750,000, a copy of an audit performed by an independent CPA required. Late filing fee: \$25 per month.	✓	Solicitations must state that documents and information filed under the Maryland charitable organizations laws can be obtained from the secretary of state for the cost of postage and copies.	✓	Registration, \$250 fee. No bond.	✓
<b>Massachusetts</b> Attorney General Division of Public Charities One Ashburton Place, Boston, MA 02108 617-727-2200	Initial registration, \$100 fee, as well as supplemental form and fees, ranging from \$35 to \$2,000, based on gross proceeds for most recent fiscal year. Must register online.	Organizations receiving \$500,000 or more must file an audited financial statement. Accountant's review required if gross revenue is between \$200,000-\$500,000. File Forms PC and 990 4½ months after fiscal year end.	✓	None		Registration, \$400 fee. No bond.	✓
<b>Michigan</b> Attorney General Charitable Trust Section PO Box 30214 Lansing, MI 48909 517-335-7571	Initial registration, no fee.	Annual renewal due within 6 months of fiscal year end. CPA audit or review required where public support is at least \$300,000. CPA audit required if public support is \$550,000 or more.	✓	None	✓	None	✓
<b>Minnesota</b> Attorney General Charities Division 1200 Bremer Tower 445 Minnesota Street St. Paul, MN 55101-2130 651-296-3353	Initial registration, \$25 fee.	Annual renewal due by the fifteenth day of the seventh month following close of fiscal year. Annual report, and copy of Form 990. Audit required if total revenue exceed \$750,000. Late filing fee: \$50.	✓	None	✓	Registration, \$200 fee. No bond. Late fee: \$300.	✓

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<b>Mississippi</b> Secretary of State Charities Division PO Box 136 Jackson, MS 39205-0136 601-359-1599	Initial registration. \$50 fee. Must register online.	Renewal due 4½ months after fiscal year end. File audited financial statement if contributions exceed \$750,000 or if professional fundraiser was used. Accountant review if contributions are between \$250,000 and \$750,000.	✓	Written solicitations require the following statement verbatim: "The official registration and financial information of the organization may be obtained from the Mississippi Secretary of State's office by calling 888-236-6167. Registration by the Secretary of State does not imply endorsement by the Secretary of State."	✓	Registration, \$250 fee. No bond. Must register online.	✓
<b>Missouri</b> Attorney General Public Protection Unit PO Box 899 Jefferson City, MO 65102 573-751-3321	Initial registration, \$15 fee. 501(c)(3) organizations are exempt from registration. A copy of the organization's IRS tax exemption determination letter may be filed with the state to obtain exemption.	Annual report due within 2½ months of fiscal year end. Registration reinstatement is required if Annual report submitted later than 6 months after fiscal year end. \$50 reinstatement fee.	✓	None	✓	None	✓
<b>Montana</b> Office of the Attorney General 215 N Sanders, Third Floor PO Box 201401 Helena, MT 59620-1401 406-444-2026	None	None		None		None	
<b>Nebraska</b> Office of the Attorney General Consumer Protection Division 2115 State Capital Bldg. Lincoln, NE 68509 402-471-2682	None	None		None		None	
<b>Nevada</b> Secretary of State 401 North Carson Street Carson City, Nevada 89701-4201 775-684-5708	Annual registration required. No fee. Registration expires one year from the end of the calendar month of the initial filing.	Annual registration. No fee.		Written solicitations must disclose the true legal name of the organization and its state of formation, as well as inform the donor whether contributions are or are not tax deductible.	✓	None	
<b>New Hampshire</b> Attorney General Register of Charitable Trusts 1 Granite Place South Concord, NH 03301 603-271-3591	Initial registration \$25 fee.	Annual report and Form 990 due within 4 1/2 months of fiscal year end. If gross revenue exceeds \$500,000, file GAAP financial statements. File audited financial statements if gross revenue exceeds \$2,000,000. \$75 fee.	✓	None	✓	Registration, \$150 fee. No bond.	✓
<b>New Jersey</b> Division of Consumer Affairs Charities Registration Section 124 Halsey Street, 7th Floor PO Box 45021 Newark, NJ 07101 973-504-6215	Initial registration. Must register online. Fee scale \$30 to \$250 depending on gross contributions.	Annual financial report due within 6 months of fiscal year end. Late fee of \$25 if registration submitted more than 30 days after due date. File audited financial statement if gross revenue exceeds \$1,000,000.	✓	Printed solicitations, written confirmations, receipts or written reminders issued by a charitable organization, independent paid fundraiser or solicitor must contain the following statement, which must be conspicuous: "Information filed with the attorney general concerning this charitable solicitation and the percentage of contributions received by the charity during the last reporting period that were dedicated to the charitable purpose may be obtained from the attorney general of the state of New Jersey by calling 201-504-6215 and is available on the Internet at <a href="http://www.state.nj.us/lps/ca/charfrm.htm">www.state.nj.us/lps/ca/charfrm.htm</a> . Registration with the attorney general does not imply endorsement."	✓	Registration, \$250 fee. No bond. \$30 fee for each contract filed. Campaign report also required within 40 days from expiration date of contract or, for multi-year campaigns, report due within 40 days of charitable organization's fiscal year end. \$10 fee. Must register online.	✓
<b>New Mexico</b> Office of the Attorney General Charitable Organization Registry 201 Third Street NW, Ste. 300 Albuquerque, NM 87102 505-717-3500	Annual online registration, no fee.	Form 990 or financial report due within 6 months of fiscal year end. File audited financial statements if total annual expenses exceed \$750,000. \$100 late fee. All registration filings must be completed online.	✓	None	✓	None	✓

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<b>New York</b> For Fundraising Counsel and Professional Fund Raisers (Paid Solicitors): State of New York Office of the Attorney General Charities Bureau The Capitol Albany, NY 12224 518-776-2160  For Charitable Organizations: NYS Office of the Attorney General Charities Bureau Registration Section 28 Liberty Street New York, NY 10005 212-416-8401	Initial registration with \$25 fee. Initial and Renewal filings must be submitted online.	Annual financial report due 4 <sup>1</sup> / <sub>2</sub> months after fiscal year end. Fees are either \$0 or \$25. Independent CPA review required if total revenue is between \$250,000 and \$1,000,000. CPA audit required if total revenue is greater than \$1,000,000.	✓	Solicitations must include the following statement, which must be placed conspicuously in the material with print no smaller than 10-point bold-face type or, alternatively, no smaller than the size of print used for the most number of words in the material: "You may obtain information on charitable organizations and obtain a copy of our latest financial report from the New York Attorney General's Charities Registry at www.charitiesnys.com or, upon request, by contacting the Office of the Attorney General, Charities Bureau, 28 Liberty Street, New York, NY 10005, or calling 212-416-8686."	✓	Registration, \$800 fee. No bond. Contract Certification Form filing required.	✓
<b>North Carolina</b> Department of Secretary of State 2 Salisbury Street, Suite 5014 Raleigh, NC 27601  or PO Box 29622 Raleigh, NC 27626-0622 919-814-5400	Annual registration with a \$50 to \$200 fee, based on receipts. Parent organizations filing on behalf of chapters or affiliates: \$100 to \$400 fee, based on number of chapters.	Annual renewal due 4 1/2 months after fiscal year end. File state's Financial Report form, IRS 990 or audit. Late fee: \$25 per month.	✓	Charitable organizations or sponsors are required to register and must conspicuously display the following statement on every solicitation, written confirmation, receipt or reminder: "Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 888-830-4989. The license is not an endorsement by the state." The statement should be printed in 9-point type and made conspicuous by use of one or more of the following: underlining, a border, or bold type.	✓	Registration, \$200 fee. No bond. Must file state Fundraising Consultant Contract Checklist.	✓
<b>North Dakota</b> Secretary of State Licensing Division 600 E. Boulevard Avenue Dept. 108 Bismarck, ND 58505 701-328-3665	Initial registration with \$25 fee. Foreign corporation qualification. Must complete forms through registered account on state's website. Can then be submitted by mail or by electronic submission.	Annual report due September 1 each year. \$10 fee.	✓	None		Registration, \$100 fee. \$20,000 bond. Foreign corporation qualification.	✓
<b>Ohio</b> Charitable Law Section 30 E. Broad St., 25th Floor Columbus, OH 43215 800-282-0515	Initial registration. \$0 to \$200 fee, depending upon amount of contributions received in state. Registration must be completed online.	Annual registration must be filed online within 4 1/2 months of fiscal year end. Late fee: \$200.	✓	Name and address of charity. If not a 501(c)(3) organization, charitable purpose of appeal.	✓	Registration only if Organization has custody of contributions. Online filing. \$200 filing fee and \$25,000 bond.	✓
<b>Oklahoma</b> Secretary of State Business Filing Department 421 N.W. 13th, Suite 210 Oklahoma City OK 73103 405-522-2520	Annual registration, \$65.00 for contributions exceeding \$10,000 and \$15.00 for contributions that do not exceed \$10,000.	Annual registration required.	✓	None		None	✓
<b>Oregon</b> Department of Justice Charitable Activities Section Oregon Department of Justice 100 SW Market Street Portland, OR 97201-5702 971-673-1880	Initial registration, no fee.	Annual report due within 4 1/2 months of fiscal year end. Fees: \$20 to \$400 based on Oregon revenue. File audit if one was prepared. Late fee: \$20 to \$100, depending on lateness of report.	✓	None	✓	Registration for counsel who advise on direct mail, have access to contributions, or have authority to pay expenses. \$250 fee. No bond. Solicitation Notice to be filed with each contract.	✓
<b>Pennsylvania</b> Department of State Bureau of Charitable Organizations 401 North Street, Rm 207 Harrisburg, PA 17120 717-783-1720	Annual registration. Fee: \$15-\$250 based on gross contributions.	Annual registration due 10 1/2 months after fiscal year end. File Form 990 with renewal. Internally prepared financial statement contributions for organizations with revenues less than \$100,000; compiled, reviewed, or audited financial statement required for organizations with contributions between \$100,000 and \$250,000; reviewed or audited financial statement required for organizations with contributions between \$250,000 and \$750,000; and audited financial statement required for organizations with contributions over \$750,000. Late fee: \$25 per month.	✓	Solicitation disclosure statement: "The official registration and financial information of [legal name of charity as registered with the Department of State] may be obtained from the Pennsylvania Department of State by calling toll free, within Pennsylvania, 800-732-0999. Registration does not imply endorsement."	✓	Registration, \$250 fee. No bond.	✓

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<b>Rhode Island</b> Dept. of Business Regulation Charitable Organization Section 1511 Pontiac Avenue Building 69 Cranston, RI 02920 401-462-9500	Annual registration, \$90 fee. Must submit all documents by CD-ROM or file online at <a href="https://licensing.ri.gov">https://licensing.ri.gov</a> .	Annual renewal. CPA audit required if gross income exceeds \$500,000. If gross income is \$500,000 or less, IRS 990 or a compiled financial statement is required.	✓	None	✓	Registration, \$240 fee. No bond. Must submit registration documents by CD-ROM or online, but can submit contracts by e-mail to state.	✓
<b>South Carolina</b> Office of the Secretary of State 1205 Pendleton Street Suite 525 Columbia SC 29201 803-734-1790	Annual registration, \$50 fee.	Two separate filings. Annual registration and financial report due within 4" months of fiscal year end.	✓	None	✓	Registration, \$50 fee. Notice of Solicitation for Fundraising Counsel required to be filed with each contract.	✓
<b>South Dakota</b> Attorney General State Capitol 1302 E. Hwy. 14, Ste. 3 Pierre, SD 57501 605-773-4400	None	None		None		None	✓
<b>Tennessee</b> Department of State Charitable Solicitations 312 Rosa L. Parks Avenue Snodgrass Tower, 6th Floor Nashville, TN 37243 615-741-2555	Initial registration, \$10 fee. New registrants in their first year of operation must file quarterly financial reports. Must file online.	Annual registration and financial report due within 6 months of fiscal year end. \$10 fee. Organizations with revenues above \$500,000, excluding grants received from government agencies, must submit audited financial statement. \$10 per month late fee.	✓	None	✓	None	✓
<b>Texas</b> Registrations Unit Secretary of State P.O. Box 13193 Austin, Texas 78711-3193 512-475-0775	Annual registration for public safety organizations and veterans groups. Fees: \$150–\$250. Bonding required of veterans groups. Foreign charitable organizations are required to obtain a Certificate of Authority if they have a physical location in Texas.	Renew annually.		This state has substantial disclosure requirements for public safety and veterans organizations. Consult statute for details.		None	✓
<b>Utah</b> Dept. of Commerce Division of Consumer Protection 160 East 300 South SM Box 146704 Salt Lake City, UT 84114-6704 801-530-6601	None	None	✓	None	✓	Registration, \$250 fee. Late fee: \$25 per month.	✓
<b>Vermont</b> Attorney General 109 State Street Montpelier, VT 05609 802-828-3171	None	None		None	✓	None	✓
<b>Virginia</b> Department of Agriculture and Consumer Services Office of Charitable and Regulatory Programs PO Box 526 Richmond, VA 23218 804-786-1343	Annual registration, \$30 to \$325 fee based on previous year's gross contributions. Initial registration must include \$100 surcharge.	Annual registration within 4" months of fiscal year end. File IRS 990 or audit. If revenue below \$50,000, file certified treasurer report. Late filing fee: \$100.	✓	All written solicitations must disclose that financial statements are available from the Department of Agriculture and Consumer Services. Consult Virginia Administrative Rules.	✓	Registration, \$100 fee. No bond.	✓
<b>Washington</b> Office of Secretary of State Charities Program 801 Capitol Way South PO Box 40234 Olympia, WA 98504-0234 360-725-0378	Initial registration, \$60 initial registration fee; \$40 annually thereafter. Must file online.	Annual registration due within 11 months of fiscal year end. Late fee: \$50. If the renewal is 30 or more days late, re-registration is required and \$60 fee.	✓	Written solicitations must disclose name of organization, purpose of solicitation, whether organization is registered and secretary of state's toll-free number (800-332-4483). Commercial fund raisers must disclose name, name of firm and city of the charitable organization.	✓	None	✓

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<b>West Virginia</b> Secretary of State One Stop Business Center Charities Division 13 Kanawha Boulevard, West Suite 201 Charleston, WV 25302 304-558-8000	Annual registration with a \$15 to \$50 fee, depending on annual gross receipts.	Annual registration and Form 990. Independent CPA audit required where proceeds exceed \$500,000. Financial review required if proceeds are between \$200,00-\$499,000. Late fee: \$25 per month.	✓	Every printed solicitation should include the following statement: "West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Charleston, WV 25305. Registration does not imply endorsement."	✓	Registration, \$100 fee and \$10,000 bond. Late fee: \$25 per month.	✓
<b>Wisconsin</b> Wisconsin Department of Financial Institutions PO Box 7879 Madison, WI 53707-7879 608-267-1711	Initial registration, \$15 fee.	Annual registration due July 31, \$54 fee. Annual financial report due within 12 months of fiscal year end. Independent CPA audit required where proceeds exceed \$500,000. CPA reviewed financial statements if between \$300,000-\$499,000. Late fee: \$25	✓	A financial statement of (name of charity) disclosing assets, liabilities, fund balances, revenue, and expenses for the preceding fiscal year will be provided upon request.	✓	Registration for counsel that has custody of contributions, \$50 initial fee, \$107 renewal fee, \$25 late fee, and \$20,000 bond.	✓
<b>Wyoming</b> Secretary of State Herschler Building East 122 W 25th St, Suite 100 Cheyenne, WY 82002-0020 307-777-7311 or Office of the Attorney General 109 State Capitol Cheyenne, WY 82002 800-438-5799	None	None		None		None	

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# Glossary and Notes

**Registration and Licensing:** Most states require charities and fundraising professionals to register with a regulatory agency before fundraising. In 1988, licensing provisions in North Carolina were declared unconstitutional by the Supreme Court in *Riley v. National Federation of the Blind of North Carolina*. Many states changed their statutes accordingly. For charities conducting national campaigns, registration is required in forty-one (41) states currently. (This number is subject to change as additional states create new legislation.) There are also some smaller (city and county) jurisdictions that enforce registration ordinances. In addition, all states have consumer protection/antifraud laws that may be applied to charitable solicitations. Consult an attorney or specific jurisdiction(s) for additional information.

**Reporting Dates:** Dates when financial or annual reports of charities must be filed with a regulatory agency.

**Commercial Coventures:** A number of states regulate the relationship and resulting activities between charitable organizations and for-profit sales companies that enter into agreements to use the name and goodwill of a charity in conjunction with the sale of goods or services. These commercial coventure relationships require certain contractual provisions, as well as registration in limited circumstances. Consult the various state statutes for details about the regulation of this activity.

**<sup>1</sup>Solicitation Disclosure Requirements:** Disclosures are statements that must be made to the prospective contributor in an appeal for funds. Many states have both oral and written disclosure requirements for charitable organizations that solicit themselves and/or pay for the services of an outside fundraising firm. This is especially true when using door-to-door solicitors or a telemarketing firm. These disclosures vary from jurisdiction to jurisdiction, and organizations should consult individual state statutes or requirements or legal counsel to ensure the organization is in compliance. States have to write required statements carefully so that they do not violate Supreme Court rulings regarding unconstitutional

abridgments of the right to free speech.

**<sup>2</sup>Fundraising Counsel:** *Fundraising counsel*, as defined in the Model Charitable Solicitation Act, provide advice and counsel to charitable organizations in the development of their fundraising appeals but do not actually solicit or retain custody of contributions. Because fundraising counsel do not directly contact potential contributors or handle funds, many states do not require them to file a bond or, in some cases, register. This *Spotlight* outlines the annual registration, fee, and bond requirements for fundraising counsel. However, these laws are continually changing, and organizations should consult the particular state statute or requirements or legal counsel to determine the current requirements.

**<sup>3</sup>Paid Solicitors:** Professional fundraisers (firms or individuals paid by a charitable organization to actually solicit and/or collect contributions on the organization's behalf) must register and post bond in many states. Organizations should consult individual state statutes or requirements or legal counsel for specific requirements.

**<sup>4</sup>Unified Registration Statement and Online Filing:** The unified registration form was developed to aid charitable organizations with multiple state filings. The form was developed through the cooperation of the Giving Institute: Leading Consultants to Non-Profits, the Association of Fundraising Professionals (AFP), and the National Association of State Charity Officials (NASCO). **The following states require that registrations be completed online through the state's own portal or otherwise do not accept the uniform form: Alaska, Colorado, District of Columbia, Florida, Hawaii, Maine, Mississippi, New Jersey, New Mexico, New York, North Dakota, Oklahoma, Ohio, Washington and Wisconsin.**

The following states require the filing of supplemental forms and/or information in addition to the Unified Registration Statement: Arkansas, California, Georgia, Illinois, Michigan, Missouri, New Hampshire, Rhode Island, Tennessee, Washington, and West Virginia. Massachusetts accepts the Unified Registration Statement for initial registrations only.

**Internet Fundraising Activities:** Existing registration statutes technically encompass and apply to Internet solicitations. However, minimum contacts and practical issues of applying these statutes beyond traditional fundraising raise a number of issues with state regulation of Internet activity. The National Association of Attorneys General/National Association of State Charity Officials have developed the "Charleston Principles" that generally provide a guide to states as to when charities and their fundraising counsel may need to register. The Principles are nonbinding on the states and may change as laws change. Charities and fundraising counsel located in a state and soliciting via the Internet would need to register in that state, as well as in any other state to which solicitations (email) are directed or from which substantial contributions are received. For more information visit [www.nasconet.org](http://www.nasconet.org).

**State and Federal "Do Not Call" Laws:** A handful of states have passed legislation specifically making it unlawful for nonprofit organizations and/or their contracted tele-fundraisers to call persons who have signed up on the states' lists blocking telephone fundraising or solicitation calls. In addition, the Federal Trade Commission has amended the Telemarketing Sales Rule to require companies contracted by nonprofit organizations to solicit contributions via telephone to maintain internal, company-specific do not call lists that include persons who have expressly indicated they do not want to receive further telephone solicitation calls. Consult with legal counsel prior to engaging in telephone solicitations in any specific jurisdiction.

**Important Note:** This information is designed to provide an introduction to the registration requirements of charitable organizations and the fundraising counsel they hire. This material is to inform organizations prior to engaging in fundraising and related activities. It is not intended as a substitute for specific legal advice. Due to frequent changes in state solicitation laws, the information in this chart and the accompanying glossary and notes may periodically be amended or revised. Organizations should consult legal counsel for specific legal advice.



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