

By: Senator(s) Tindell

To: Judiciary, Division A

SENATE BILL NO. 2447

1 AN ACT TO AMEND SECTION 79-11-503, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE RENEWAL REGISTRATION PROCEDURE FOR CHARITABLE  
3 ORGANIZATIONS; TO AUTHORIZE THE SECRETARY OF STATE TO PROVIDE FOR  
4 EXTENSIONS OF THE DUE DATE FOR FILING ANNUAL RENEWAL OF SUCH  
5 REGISTRATION; AND FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 **SECTION 1.** Section 79-11-503, Mississippi Code of 1972, is  
8 amended as follows:

9 79-11-503. (1) Except as otherwise provided in Section  
10 79-11-505 and prior to any solicitation of contributions, every  
11 charitable organization as defined in Section 79-11-501 which  
12 solicits or intends to solicit contributions by any means  
13 whatsoever shall file a registration statement with, and pay a  
14 filing fee of Fifty Dollars (\$50.00) to, the Secretary of State.  
15 A registration statement that contains false, misleading,  
16 deceptive or incomplete information or documentation shall not be  
17 considered sufficient. The registration statement shall be on  
18 forms prescribed by the Secretary of State and shall contain the



19 following information and such other information that the  
20 Secretary of State may require by rule:

21 (a) The name of the organization and the name or names  
22 under which it intends to solicit contributions;

23 (b) The names and addresses of the officers, directors,  
24 trustees and chief executive officer of the organization;

25 (c) The addresses of the organization and any offices  
26 in this state. If the organization does not maintain a principal  
27 office, the name and address of the person having custody of its  
28 financial records;

29 (d) Where and when the organization was legally  
30 established, the form of its organization and its tax-exempt  
31 status;

32 (e) The purpose for which the organization and the  
33 purpose or purposes for which the contributions to be solicited  
34 will be used;

35 (f) The date on which the fiscal year of the  
36 organization ends;

37 (g) Whether the organization is authorized by any other  
38 governmental authority to solicit contributions and a statement of

39 (i) whether the charitable organization or any of its present  
40 officers, directors, executive personnel or trustees have ever had  
41 a license or registration denied, suspended, revoked or enjoined  
42 by any court or other governmental authority in this state or any  
43 other state, or (ii) whether the charitable organization has



44 voluntarily entered into an assurance or voluntary discontinuance  
45 or agreement with any jurisdiction or federal agency or officer;

46 (h) The names and addresses of any professional  
47 fundraisers or fund-raising counsel who are acting or have agreed  
48 to act on behalf of the organization;

49 (i) Methods by which solicitation will be made;

50 (j) Copies of contracts between charitable  
51 organizations and professional fundraisers or fund-raising counsel  
52 relating to financial compensation or profit to be derived by the  
53 professional fundraisers or fund-raising counsel. If any such  
54 contract is executed after filing of a registration statement, a  
55 copy thereof shall be filed within ten (10) days of the date of  
56 execution;

57 (k) The board, group or individual having final  
58 authority over the distribution, custody and use of contributions  
59 received;

60 (l) A financial report as required by Section  
61 79-11-507;

62 (m) With the initial registration only, a copy of the  
63 current charter, articles of incorporation, agreement of  
64 association, instrument of trust, constitution, or other  
65 organizational instrument and a copy of the bylaws of the  
66 charitable organization; and

67 (n) With the initial registration or, if after  
68 registration, within thirty (30) days after its receipt, a copy of



69 any federal tax exemption determination letter, any correspondence  
70 rescinding the charitable organization's tax-exempt status, or any  
71 notification from the Internal Revenue Service of any challenge to  
72 or investigation of the charitable organization's continued  
73 entitlement to federal tax exemption.

74 (2) The registration statement shall be signed and sworn to  
75 under penalties of perjury by the president or other authorized  
76 officer and the chief fiscal officer of the organization.

77 (3) The Secretary of State shall issue a certificate of  
78 registration to a charitable organization once the Secretary of  
79 State determines that such organization has complied with all  
80 provisions of this chapter. No charitable organization required  
81 to be registered under this section shall solicit funds without a  
82 valid certificate of registration.

83 (4) (a) Such registration shall remain in effect \* \* \*  
84 until the time for annual renewal. A charitable organization  
85 shall renew registration by filing forms prescribed by the  
86 Secretary of State and paying the Fifty Dollar (\$50.00) renewal  
87 fee on or before the fifteenth day of the fifth month following  
88 the close of the charitable organization's taxable year.

89 (b) The Secretary of State pursuant to Section  
90 79-11-509 may promulgate rules to provide for extensions of the  
91 due date for filing of the annual renewal required by this section  
92 and may impose an administrative penalty against any organization  
93 which fails to comply with this section within the time



94 prescribed, or fails to furnish such additional information as is  
95 requested by the Secretary of State within the required time.

96 (5) Every registered organization shall notify the Secretary  
97 of State within thirty (30) days of any change in the information  
98 required to be furnished by such organization under Sections  
99 79-11-501 through 79-11-529.

100 (6) In no event shall a registered charitable organization  
101 continue to solicit contributions in or from this state after the  
102 date such organization should have filed, but failed to file, a  
103 renewal and the financial report in accordance with the  
104 requirements of Sections 79-11-501 through 79-11-529.

105 (7) If any local, county or area division of a charitable  
106 organization is supervised and controlled by a superior or parent  
107 organization, incorporated, qualified to do business, or doing  
108 business within this state, such local, county or area division  
109 shall not be required to register under this section if the  
110 superior or parent organization files a registration statement on  
111 behalf of the local, county or area division in addition to or as  
112 part of its own registration statement. If a registration  
113 statement has been filed by a superior or parent organization as  
114 provided in Section 79-11-503(1), it shall file the annual report  
115 required under Section 79-11-507 on behalf of the local, county or  
116 area division in addition to or as part of its own report, but the  
117 accounting information required under Section 79-11-507 shall be  
118 set forth separately and not in consolidated form with respect to



119 every local, county or area division which raises or expends more  
120 than Twenty-five Thousand Dollars (\$25,000.00).

121 (8) Any registered charitable organization which for any  
122 reason opts not to renew its registration must, upon the  
123 expiration of its registration, provide to the Secretary of State  
124 a final report including the following, in addition to such other  
125 information the Secretary of State may require by rule:

126 (a) For domestic charitable organizations which have  
127 dissolved pursuant to the Mississippi Nonprofit Corporation Act;

128 (i) All financial statements and reports required  
129 by Section 79-11-507;

130 (ii) Articles of dissolution and certified minutes  
131 reflecting the dissolution;

132 (iii) A list of officers and trustees of the  
133 corporation, including their addresses and telephone numbers; and

134 (iv) A statement signed by an officer of the  
135 corporation providing details of the final distribution of assets.

136 (b) For all other charitable organizations, foreign or  
137 domestic, which opt not to renew for any other reason:

138 (i) All financial statements and reports required  
139 by Section 79-11-507; and

140 (ii) A statement signed by an officer of the  
141 charitable organization certifying that the organization has  
142 ceased charitable solicitations within the state.



143           **SECTION 2.** This act shall take effect and be in force from  
144 and after July 1, 2016.

