

# 2013 Columbia Law School Charities Regulation and Oversight Project Policy Conference on "The Future of State Charities Regulation"

## Emerging Issue: Changing Landscape of Charitable Solicitation

### *The Official Word: What State Charities Webpages Tell The Public*

*Putnam Barber\**

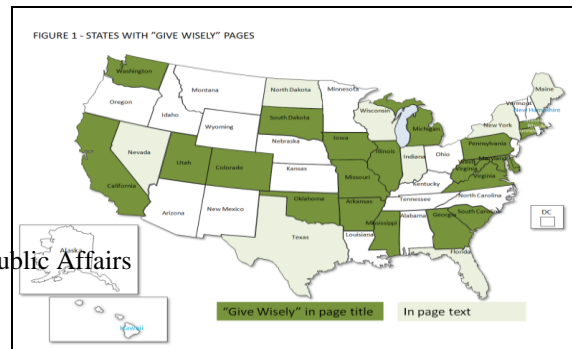
In reports, speeches and press interviews at the time, the early advocates for regulation of charitable solicitations made frequent reference to the need to protect donors from charlatans masquerading as supporters of charitable causes and from ostensibly charitable organizations that operated so inefficiently as to be unworthy of the public's generosity. Delores Tucker, then Secretary of State for Pennsylvania, gave a particularly spirited presentation of this view at a meeting of the Subcommittee on Charitable Trusts and Solicitations of the National Association of Attorneys General in 1974:

I said earlier, that we do not think our law is tough enough. ... We need legislation that puts a limit on what may be spent on administrative costs, just as we now have such a ceiling on fund-raising expenses. We need legislation that will tightly control -- if not ban outright -- all canister solicitation in the Commonwealth, for we've yet to find a reputable accountant who is willing to certify these kinds of cash contributions--and all charities who register with us must submit audited, certified financial reports. We need legislation that will prevent profit-making companies from using charitable names and charitable guises in their sales. We need legislation that calls for full disclosure of contributions sources and corporate entities. We need legislation that will not just regulate the solicitation of funds, but will control to what use those monies are put (NAAG, 1974).

Though this emphasis is less pronounced today, it is still characteristic of many state's regulatory programs that they provide tips and warnings to encourage donors to "Give Wisely" (see the map in Figure 1). Taking its cue from that goal, this research project has examined the support given to the interests of donors by the websites of both the states that regulate charitable solicitations and those few that do not regulate but nonetheless provide some advice about donating.

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As will be seen, a few states provide comprehensive resources in support of public generosity. Others are more limited, and a small number use the World-Wide Web solely in support of their requirements for registration and reporting on solicitation activities within their states.

## I. HISTORICAL BACKGROUND<sup>1</sup>

Starting in the 1950s, possible abuse in charitable solicitations came increasingly under scrutiny by state officials and state legislatures (Council of State Governments, 1954 and 1956). States passed new laws to control the practices of solicitors. New York and Massachusetts led the way with statutes requiring registration and reporting by soliciting organizations.<sup>2</sup> Neither of these statutes limited the cost of fundraising. Soon, though, other states joined the list, and as they did so they followed the example of Pennsylvania, where for some time a limit of 15% of the amount raised had been imposed on payments from charities to fundraising contractors. Such limits on fundraising (or the more general category of “non-program” costs) often accompanied the new registration and reporting requirements.

During the seven decades that have elapsed since those early laws were passed, both the practices and the theory of regulatory activities by governmental entities in the United States have undergone significant changes. During the 1970s, many states and municipalities enacted laws or regulations designed to prevent abuse of citizens’ generosity toward charitable causes in a variety of ways, such as requiring licenses or setting limits on the fees that could be retained by commercial fundraisers. In the 1960s and ‘70s, the National Health Council (whose membership included many organizations raising funds nationally to support research, patient care, and public education about disease) developed a “model act” in the hope of influencing such regulatory initiatives. (National Health Council 1976). On the theoretical side, in 1976 Yale economists Sharon Oster and John M. Quigley published, in the *Bell Journal of Economics*, a brief article including a crisp analysis of the rationale for and the limits of local governments’ powers of regulation (Oster and Quigley 1977).

By 1980, 24 states had adopted charitable solicitations legislation setting some sort of standard designed to ensure that fundraising served charitable, and not private, purposes.<sup>3</sup> Such

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<sup>1</sup> This paper reports part of an ongoing research project focused on charitable solicitations regulation and spanning the past century in the United States. Earlier work on this project was published in *Voluntas: The Journal of the International Society for Third-Sector Research* (Barber, 2012). That paper traced the evolution of regulatory practices from their beginnings in the 1950s to the present day, paying particular attention to developments that occurred after the publication of Scott Cutlip’s study, *Fund Raising in the United States of America: It’s Role in American Philanthropy* (Cutlip, 1965).

I would like to thank Lucy Grace Barber, Laura Ciotti, Megan Farwell, Oonagh Breen, Steven Rathgeb Smith, and Valerie Lynch for their patient help with the planning, the data, and the text of this paper. None of them is responsible for any errors, of course. An earlier report on this research was presented at the 2012 conference of the Association for Research on Voluntary Action and Nonprofit Organizations in November.

<sup>2</sup> Discussing the new law, Edwin Newman (1955) comments that the NY registration is “vastly different” from that required of charitable trusts in New Hampshire and Rhode Island because it covers all, but only, organizations soliciting funds – in contrast to including all organizations of a specific legal category.

<sup>3</sup> William Suhs Cleveland, a student at the Indiana University Center on Philanthropy, has compiled an extensive chronological inventory of state and local legislative acts regarding fundraising from a wide variety of sources; a copy of the resulting document is on file with the author. See also Hopkins (1980), Chap. 3.

standards were resisted by fundraising organizations and challenged in a growing number of lawsuits, three of which reached the U.S. Supreme Court in the 1980s. The decisions in these cases established a clear Constitutional standard prohibiting control of the cost of fundraising by government agencies. In sequence, the Supreme Court struck down a local ordinance barring fundraising by any organization that spent more than a fixed percentage on the cost of raising money (*Schaumburg*), a state law allowing officials to determine whether fundraising costs were “reasonable” as a condition for being permitted to fundraise (*Munson*), and a statute requiring “point-of-solicitation” disclosure of the cost-of-fundraising ratio in advance of any request for funds by a solicitor (*Riley*).<sup>4</sup> Point-of-solicitation disclosure was adopted in the apparent expectation that prospective donors would resist what they perceived to be “excessive” costs and, as a result, campaigns and organizations that incurred high costs would be encouraged to change their practices or discouraged from soliciting at all. All three decisions rested on the Court’s view that the ability to raise money freely was inextricably intertwined with the organization’s ability to exercise its First Amendment right to advance its point of view in the public sphere. As a result of these decisions, states could not limit the cost of fundraising, but could require both registration and the reporting of financial results.<sup>5</sup>

Also during the 1980s, a committee chaired by Connecticut Attorney General Joseph Lieberman and composed of members of the National Association of Attorneys General (NAAG) and the National Association of State Charities Officials (NASCO) developed “A Model Act Concerning the Solicitation of Funds for Charitable Purposes.” The draft of the Model Act included a requirement for point-of-solicitation disclosure of “the amount the charitable organization will receive...expressed as a fixed percentage of the gross revenue or as a reasonable estimate” of the expected percentage (Section 6(e)). Some committee members and private-sector advisors urged that Section 6(e) was contrary to the clear guidance contained in the Supreme Court’s decisions.<sup>6</sup> The draft was, however, accepted by NAAG later in the year without removing that provision. In fact, the text as published on the NASCO website to this day contains Section 6(e) as originally drafted (NASCOnet, n.d.).

Following the Court’s 1980s decisions, the states that had included limitations on non-program costs or had required related disclosures at the point of solicitations modified their programs to remove these requirements.<sup>7</sup> Some substituted a system of collecting financial information with an emphasis on costs in the required annual reports from registered charitable organizations and/or commercial fundraisers. Many began publishing their own summaries to disclose the results to the public.<sup>8</sup> In the ensuing quarter century, state solicitations laws have been frequently amended. Nevertheless, the predominant pattern observed among many of the current programs parallels closely the provisions of the 1986 Model Act – minus point-of-solicitation disclosure.

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<sup>4</sup> *Village of Schaumburg v. Citizens for a Better Environment* (44 U.S. 629 1980). *Secretary of State v. Joseph H. Munson Co.* (47 U.S. 947 1984). *Riley v. National Federation of the Blind* (487 U.S. 781 1988).

<sup>5</sup> The effect of these decisions on solicitations regulation is presented in detail in Harris, et al., 1989.

<sup>6</sup> See, for example, Yarmolinsky (1986) and the statement of the Private Sector Advisory Group quoted in *Philanthropy Monthly* (1986).

<sup>7</sup> Some observers felt that these modifications were slow in coming or included efforts by the regulators to maintain the focus on preventing “excessive” fundraising costs; see, for example, *Philanthropy Monthly* 1987 and 1989.

<sup>8</sup> New York, Attorney General (2012), *Pennies for Charity*; Connecticut Attorney General (2006), *Annual Report: Professional Telephone Soliciting for Charity, Police and Firefighter Groups*; Washington Secretary of State (n.d), *Commercial Fundraiser Activity Reports*; etc.

Beginning in the 1930s with the stock market crash and continuing to the present day (for example, in the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010) and there has been increasing regulatory pressure for transparency in financial markets. This general approach to regulation – where the government sets the terms for required disclosures with goals that include protections for the public and influencing the behavior of significant market participants – has come to be known as “regulatory disclosure” or, more recently, “democratic transparency”. As the practices of regulators have developed since the 1980s, the key features have become more and more aligned with the basic concepts of regulatory disclosure as they have been developed in theoretical and empirical studies by political scientists and public administration scholars (Fung, Graham, and Weil, 2007; Fung 2013). (For a brief explanation, see the box on the next page.)

The standard form for state regulation involves disclosure to the regulator by fundraising entities (both charitable organizations themselves and fundraising contractors<sup>9</sup>), first, through registration prior to public contact and, second, through reporting of the financial results of fundraising activities. At time of writing, 45 states and the District of Columbia operated regulatory programs of some sort. An additional two states offered advice to donors on the World-Wide Web but did not regulate charitable solicitations addressed to their residents. Three states have no announced programs addressing fundraising.<sup>10</sup>

Many state charitable solicitations programs are designed to achieve regulation through disclosure. The standards for regulatory disclosure are described by Weil et al. (2006).

In brief, Weil’s argument is that regulatory disclosure works best when both the suppliers and the users of the disclosed information embed that data in their everyday acts. Such embeddedness is likely to occur, the argument continues, when it is easy for potential users of the information to see and understand the data and when the consequences of acting upon it are clearly in their best interest. When that happens, a “cycle of action” develops in which the disclosing organizations alter their behavior in a direction that will lead to actions that are favorable (to them) on the part of the users.

An easy example is the restaurant-rating system in place in the city of New York: Placards reporting on the results of inspections are conspicuous at the entrances to the establishments. Restaurateurs have a clear interest in maintaining an “A” rating; diners have an equally clear interest in avoiding places rated “C”. The decision to enter or not is made at the doorway. The meaning of the placards is transparent.

Without the authority to ban practices viewed as unacceptable or to force exposure of costly forms of fundraising at the point of solicitation, the pattern of regulation turned increasingly toward another form of regulatory disclosure. Regulators focused on collecting and publishing information that would, by informing donors, put pressure on fundraising contractors and their employers to limit the proportion of funds raised that would be consumed in expenses and fees. Some states, though, do not rely solely on inspiring donors to alter their behavior but also engage state

<sup>9</sup> The terms used to describe the regulated entities vary among the states. For consistency, I have used the phrase “charitable organization” to refer to an organization that holds itself out as engaged in charitable activities of some sort and the term “fundraising contractor” to refer to an individual or firm – which in some cases may be organized as a nonprofit -- that offers fundraising services to charitable organizations for a fee. This paper does not discuss consultants who advise about fundraising campaigns but conduct none of the related activities (often called “fund-raising counsel”) or firms, usually retailers, who promise to make a charitable contribution as a result of sales (“commercial coventurers”). Arkansas uses the term “charitables” to identify the charitable organizations ostensibly receiving the donated funds.

<sup>10</sup> In some states, regulation of charitable solicitations is closely tied to more general oversight of nonprofit organizations and charitable trusts while in others it is handled as a completely separate issue, often in a department with general responsibilities for consumer protection. A list of the statutes available online and examined for this study is available in Appendix 1 (available online, see page 16).

officials in more active ways.

Since the end of the twentieth century, the growth of the Internet as a resource for everyday communications has created new opportunities for informing the public about fundraising activities and opened new pathways for solicitations directed at prospective donors. The balance of this paper examines the current online presentation of the state regulatory programs with the goal of assessing the online presentations of the state regulatory programs in light of these broad changes in the operating environment.

## II. FIRST IMPRESSIONS

The review of the state charity officials' websites began by cataloging their "landing" or "welcome" pages. The author and two research assistants searched using the "advanced" option offered by Google that allows limiting results to pages with an address that connected to the official online resources offered by state governments.<sup>11</sup> In general, this approach led to a positive result; most charities regulation programs' pages appeared toward the top of the search results and were easily identified in the lists. There were a few states that required additional exploration to find the most useful and general of the published pages; there are three states that have no published webpages dealing with charitable solicitations in any way. The online addresses for the identified pages are listed in Appendix 2 (available online, see page 16).

It is clear from first view that there are significant differences from state to state. The content of a state's landing page often suggests that the regulatory agency in the state has chosen to emphasize one or another aspect of its work, or the operation of the agency itself, in preparation of its pages. After initial explorations and some discussion, we identified four categories that provide a good summary of the approaches the pages represent:

- service to donors;
- a general description of the overall program;
- requirements for registration and reporting; or
- the operations of the state charities office itself.

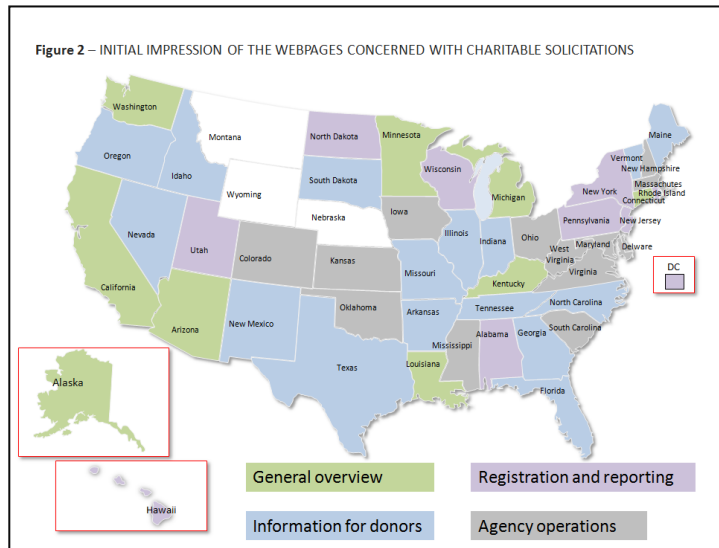
We independently identified which of these approaches appears to be the principal emphasis of each state's landing page.<sup>12</sup> Where there were differences, the reviewers compared notes and were able to agree on the most appropriate category. The fact that the landing page appears oriented to the interests of a particular group of visitors does not necessarily mean that other aspects of the regulator's work are not presented, there or elsewhere. As will be seen, though, discernible differences exist among the balance of the online resources offered by states when they are grouped in this way. These first impressions are depicted in the map in Figure 2 and used to organize the data in Table 1. Sixteen states are oriented to some degree toward donors; twelve provide a description of the operations of the responsible agency or agencies; ten

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<sup>11</sup> In Google's syntax, such a search can be represented as |charity site:wa.gov|. The third listed result of that search, for example, is the page at <http://www.sos.wa.gov/charities/> -- shown in Figure 3.

<sup>12</sup> For the seven states where responsibility for the program is divided, we classified the state by reference to the page that was most easily found using the approach described above.

give a general overview of the regulatory program as it is operated; and ten emphasize the requirements for registration and reporting by fundraising entities.



A good summary of the range of features found quite frequently among the regulators’ webpages is provided by the landing page – classified as a “general overview” in the review of initial impressions – for the Charities Program operated by the Washington Secretary of State (shown in Figure 3). There is a brief description of the agency’s work at the top, followed by lists of links – to resources for donors; to the laws and regulations governing the program; to advice for charitable organizations; and then to information for commercial fundraisers. A column to the right provides notices and contact information. (There is also a section at the bottom of the page – not shown in Figure 3 – with information about the state’s regulation of charitable trusts.)<sup>13</sup>

<sup>13</sup> The author served from 2007 until recently as a member of the Charities Advisory Council appointed by recently retired Washington Secretary of State Sam Reed. The terms of members of the Council automatically expire when the appointing official leaves office.

## About the Charities Program

The Charities Program registers individuals, organizations, and commercial fundraisers that raise or collect contributions from the general public to support charitable activities. [More »](#)

## Information for Donors



- [Charity Search](#)
- [Charity Search iPhone App](#)
- [Give Wisely - Resources for Donors](#)
- [How to file a formal complaint](#)
- [Commercial Fundraiser Activity Report](#)
- [Frequently Asked Questions](#)
- [Legal Actions filed by the Attorney General](#)
- [Reducing Unwanted Telephone Solicitations and Junk Mail](#)
- [Federal Trade Commission – Do Not Call Registry](#)
- [Other Available Resources for Donors](#)

## Governing Laws and Regulations



- [Charitable Solicitations Act, 39.09 RCW](#)
- [Charitable Trust Act, 31.120 RCW](#)
- [Washington Administrative Code, 424-120](#)
- [Non-profit Corporations Act](#)
- [2011 Legislative Amendments](#)
- [Soliciting for Charity in Washington](#)
- [Internet Solicitations](#)

## Information For Charitable Organizations



- [New Developments](#)
- [Does My Organization Need to Register with the Charities Program?](#)
- [Registration Forms for Charitable Organizations](#)
- [Annual Renewal Requirements & Other Filing Reminders](#)
- [Want to Renew Your Charities Registration Early?](#)
- [Fee Schedule](#)
- [Charitable Organization Compliance Requirements](#)
- [Disclosure Requirements and Sample Disclosure](#)
- [Federal Tax Exempt Status Information \(also IRS Updates and News\)](#)
- [Resources for Education and Program Development](#)
- [Combined Fund Drive](#)
- [Did you receive a post card?](#)
- [U.S. Charity Offices](#)

## Information for Commercial Fundraisers



- [Annual Renewal Requirements & Other Filing Reminders](#)
- [Want to Renew Your Commercial Fundraiser Registration Early?](#)
- [Registration Forms for Commercial Fundraisers](#)
- [Fundraising Contract Requirements](#)
- [Disclosure Requirements](#)
- [Fee Schedule](#)
- [Required Content for a Fundraising Contract](#)
- [Commercial Fundraiser Compliance Requirement](#)

## Online Services

- [Online "Optional Registration"](#)
- [Order a Confirmation Letter](#)
- [Charitable Trust Directory is Free!](#)

## News

### Giving Wisely



« BACK NEXT »

[SUBSCRIBE](#)

## Charities Advisory Council

- [About the Charities Advisory Council](#)
- [List of Council Members](#)

## Customer Feedback

We value your feedback, and would appreciate if you took a few moments to respond to some questions. [Take the survey »](#)

## Apps



## Contact Information

**Location:** Dolliver Building  
801 Capitol Way South  
Olympia

Parking is available behind the building which is accessible from Talcott Ave. [View Map »](#)

**Email:** [charities@sos.wa.gov](mailto:charities@sos.wa.gov)

**Mail:** PO Box 40234  
OLYMPIA WA 98504-0234

**Telephone:** (360) 725-0378  
Toll-Free: (800) 332-GIVE  
(Washington only)

Figure 3 – Washington State Landing Page

### III. FEATURES OF INTEREST TO DONORS

To focus attention on some features of the state websites, we singled out topics that seemed likely to be of interest to inquiring donors and prospective donors. A five-point scale to rate each topic ranged from non-existent to complete, though the intermediate ratings varied from topic to topic. The topics and the rating scales are presented in the notes for Table 1.

The results of this more detailed review of the webpages are summarized in Table 1. The states are grouped by using the “first impressions” described above and then ranked by a summary measure reflecting our judgment of the degree to which the state’s website, taken as a whole, would respond to the curiosity of a donor. The summary measure is simply the sum of the ratings (from 0 to 4) for the nine topics shown in the columns to the right divided by 9.

The first thing to note about Table 1 is the visible differences among the four broad categories. The sites that provide a general overview or describe the work of the state charities offices have significantly higher overall scores than those for the other two groups, reflecting the more frequent presence of useful resources across the range of topics. The “registration” states provide relatively little in the way of tips, warnings and advice to donors. The “donor” states, a little surprisingly, are less likely to provide access to contact and identifying information for fundraising organizations, though several at the top of the rankings do.

Among the sixteen states where the first impression focuses on donors, though, there are six that do not require inclusive registration and reporting for charitable organizations and fundraising contractors: Idaho, South Dakota, and Nevada do not register any fundraising entities. Indiana and Vermont register only fundraising contractors; and the Texas Attorney General’s office registers telephone solicitors for law enforcement groups (primarily not recognized as charities). Without a ready source of information about charitable organizations actively seeking support from their residents, these states cannot provide comprehensive identifying information for charitable organizations. Nearly all the states in this category do, however, provide online advice to donors, including links to resources like the Wise Giving Alliance of the Council of Better Business Bureaus. Many also encourage the public to file complaints with state officials about apparent misdeeds by charitable organizations and fundraising contractors.

The states whose landing pages offer a general description of the state’s role in connection with charitable solicitations tend to offer a broad range of useful information to viewers of their web pages. All of them provide tips for donors and warnings about various kinds of deceptive fundraising. Eight of the ten have accessible listings for all registered charitable organizations, and five have similar lists of registered fundraising contractors. With this registration information available, several offer summary financial information (sometimes focused on the cost of the fundraising contracts and sometimes on the proportion of its total revenue that a charitable organization devotes to program services).

STATE	Donor Focused										General Description of the Program													
	Summary	Agency/Program	Charitables	Contractors	Links	Financials	Tips	Other advice	Complaints	Action	Office	Summary	Agency/Program	Charitables	Contractors	Links	Financials	Tips	Other advice	Complaints	Action	Office		
North Carolina	3.00	1	4	4	3	2	4	4	4	2	3 SoS	3.67	1	4	4	4	4	4	4	4	4	4	4	4
Oregon	2.56	0	4	0	3	4	4	4	4	4	0 AG	3.00	4	4	1	1	4	4	4	4	4	4	4	1 AG
Illinois	2.11	2	4	0	0	4	4	4	4	1	0 AG	2.56	0	4	4	0	4	4	0	3	4	4	4	4 AG
Indiana	2.00	3	2	2	4	0	2	4	1	1	0 AG	2.56	4	4	4	0	4	3	0	4	0	4	0	SoS
New Mexico	1.89	3	4	0	0	4	0	2	4	0	0 AG	2.33	1	4	4	2	0	4	4	2	0	4	2	0 AG
Vermont	1.89	1	2	4	2	3	3	2	0	0	0 AG	1.89	0	4	0	0	4	4	2	3	0	4	0	0 AG
Florida	1.78	0	3	0	0	4	3	3	3	0 AG/ACS	1.78	0	3	0	0	4	3	3	0	4	3	0	0 AG/ACS	
Texas	1.44	1	2	0	0	0	3	4	1	2 AG/DPS	1.44	4	0	0	0	2	2	2	0	4	0	0	0	0 AG
Idaho	1.11	4	0	0	0	0	2	2	2	0 AG	1.11	0	0	0	0	3	2	4	1	4	0	0	0	1 AG
Maine	1.11	0	0	0	0	0	3	2	4	1 AG	1.00	1	4	0	0	0	3	0	1	0	4	0	0	0 AG
Arkansas	1.00	1	4	0	0	0	0	0	0	1	0 AG	0.78	2	0	0	0	0	0	0	3	2	4	0	2 AG
Missouri	0.67	0	0	0	0	0	2	2	1	1 AG	0.67	0	0	0	0	0	2	2	1	1	1	1	1	1 AG
Delaware	0.67	0	0	0	0	0	3	2	1	0 SoS	0.22	0	0	0	0	0	2	0	0	0	0	0	0	0 AG
Georgia	0.22	0	0	0	0	0	2	0	0	0 AG	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0 AG
South Dakota	0.00	0	0	0	0	0	0	0	0	0 AG														
Nevada	0.00	0	0	0	0	0	0	0	0	0 AG														
Washington	3.67	1	4	4	4	4	4	4	4	4	4 SoS/AG	3.67	1	4	4	4	4	4	4	4	4	4	4	4 SoS/AG
California	3.00	4	4	1	1	4	4	4	4	1	1 AG	3.00	4	4	1	1	4	4	4	4	4	4	4	1 AG
Michigan	2.56	0	4	4	0	4	4	0	3	4	4 AG	2.56	0	4	4	0	4	4	0	3	4	4	4	4 AG
Tennessee	2.56	4	4	4	0	4	3	0	4	0	0 SoS	2.56	4	4	4	0	4	3	0	4	0	4	0	0 SoS
Alaska	2.33	1	4	4	2	0	4	4	2	0	0 AG	2.33	1	4	4	2	0	4	4	2	0	4	2	0 AG
Minnesota	1.89	0	4	0	0	4	4	2	3	0	0 AG	1.89	0	4	0	0	4	4	2	3	0	4	0	0 AG
Arizona	1.78	2	4	0	0	0	3	4	3	0 SoS/AG	1.78	2	4	0	0	0	3	4	3	0	4	3	0	0 SoS/AG
Kentucky	1.78	0	4	4	0	0	4	4	0	0	0 AG	1.78	0	4	4	0	0	4	4	0	0	0	0	0 AG
Louisiana	1.56	3	0	0	0	0	3	3	4	1 AG	1.56	3	0	0	0	0	3	3	4	1	4	0	0	1 AG
Connecticut	1.44	0	0	1	1	3	3	4	0	1	1 AG	1.44	0	0	1	1	3	3	4	0	1	4	0	1 AG

STATE	Registration of Organizations and Fundraisers										The Operation of the State Charities Office or Offices													
	Summary	Agency/Program	Charitables	Contractors	Links	Financials	Tips	Other advice	Complaints	Action	Office	Summary	Agency/Program	Charitables	Contractors	Links	Financials	Tips	Other advice	Complaints	Action	Office		
Pennsylvania	3.78	3	4	4	4	3	4	4	4	4	4 SoS	3.33	3	4	4	3	4	4	0	4	4	4	4	4 SoS
New York	2.78	2	2	3	4	3	3	4	4	4	0 AG	2.89	4	4	4	0	4	3	2	4	1	4	4	0 AG
Hawaii	2.67	3	4	0	0	4	4	4	1	4	4 AG	2.78	3	4	4	2	4	0	4	3	1	4	4	1 SoS/AG
New Jersey	1.89	3	4	0	0	4	3	0	3	0	0 AG	2.78	3	4	4	0	4	3	4	3	0	4	3	0 SoS
Utah	1.22	0	4	4	0	0	0	0	0	0	0 CP	2.22	2	4	0	0	4	4	2	3	1	4	3	1 SoS/+AG+Aging
North Dakota	0.89	0	4	0	0	4	0	0	0	0	0 SoS	2.11	3	4	4	0	4	0	0	4	0	4	0	0 SoS
Rhode Island	0.67	1	0	0	0	0	2	0	3	0	0 DBR	1.89	3	4	4	2	4	0	0	0	0	0	0	0 SoS
Alabama	0.56	2	0	0	0	0	0	0	0	0	0 AG	1.67	1	4	0	0	0	3	2	4	1	4	0	0 SoS
DC	0.00	0	0	0	0	0	0	0	0	0	0 DCRA	1.67	3	4	4	2	4	0	0	0	0	0	0	0 SoS
Wisconsin	0.00	0	0	0	0	0	0	0	0	0	0 ATCP	1.22	3	4	4	0	0	0	0	0	0	0	0	0 SoS
Massachusetts	3.33	3	4	4	3	4	4	0	4	4	4 AG	2.22	2	4	0	0	4	4	2	3	1	4	3	1 SoS/+AG+Aging
Maryland	2.89	4	4	4	0	4	3	2	4	1	1 SoS	2.11	3	4	4	0	4	0	0	4	0	4	0	0 SoS
Colorado	2.78	3	4	4	2	4	0	4	3	1	1 SoS/AG	1.89	3	4	4	2	4	0	0	0	0	0	0	0 SoS
West Virginia	2.78	3	4	4	0	4	3	4	3	0	0 SoS	1.67	1	4	0	0	0	3	2	4	1	4	0	0 SoS
Kansas	2.22	2	4	0	0	4	4	2	3	1	1 SoS/+AG+Aging	1.67	3	4	0	0	4	2	2	0	0	0	0	0 SoS
Mississippi	2.11	3	4	4	0	4	0	0	4	0	0 SoS	1.22	3	0	0	0	0	0	0	0	0	0	0	0 SoS
Oklahoma	1.89	3	4	4	2	4	0	0	0	0	0 SoS	1.22	3	4	4	0	0	0	0	0	0	0	0	0 SoS
Ohio	1.67	1	4	0	0	0	3	2	4	1	1 AG	1.22	3	0	0	0	0	0	0	0	0	0	0	0 SoS
South Carolina	1.67	3	4	0	0	4	2	2	0	0	0 SoS	1.22	3	4	4	0	0	0	0	0	0	0	0	0 SoS
New Hampshire	1.22	3	0	0	0	0	3	2	3	0	0 AG	1.22	3	4	4	0	0	0	0	0	0	0	0	0 SoS
Virginia	1.22	3	4	4	0	0	0	0	0	0	0 ACS/AG	1.00	3	0	0	0	0	0	2	4	0	4	0	0 SoS
Iowa	1.00	3	0	0	0	0	0	0	2	4	0 AG													
Montana	0.00	0	0	0	0	0	0	0	0	0	0 none	0.00	0	0	0	0	0	0	0	0	0	0	0	0 none
Nebraska	0.00	0	0	0	0	0	0	0	0	0	0 none	0.00	0	0	0	0	0	0	0	0	0	0	0	0 none
Wyoming	0.00	0	0	0	0	0	0	0	0	0	0 none	0.00	0	0	0	0	0	0	0	0	0	0	0	0 none

Table 1. Summaries of Charities Regulators' Web Offerings

See Notes

Description of the Regulator's programs	Rankings			Rankings		
		4	Public benefit		4	Well done (cautions)
		3	Agency description	Tips, Advice and Warnings for Donors	3	Limited
		2	Actions only		2	Emphasizes risks of fraud
		1	Agency only		1	Registration only
	0	None (page title only)	0		None	
Identification of charitable organizations		4	Database or file (complete)	Advice from Other Sources (NPOs, FTC, etc.)	4	Up to date with links
		3	Database or file (limited)		3	Names and addresses
		2	Names only		2	Limited
		1	Present, but dated		1	Out of date – misleading
		0	None		0	None
Identification of Fundraising Contractors		4	Database or file (complete)	Facility for Filing Complaints	4	Online specific form
		3	Database or file (limited)		3	Online general form
		2	Names only		2	Phone number or address only
		1	Present, but dated		1	General invitation
		0	None		0	None
Links between Organizations and Contractors		4	Both ways	Description of Response to Complaints	4	Clear, with reports of actions
		3	Charitable to contractor		3	Clear
		2	Contractor to charitable		2	General summary
		1	Present, but dated		1	Mentioned
		0	None		0	Nothing
Financial Information about Costs		4	Charitables' program services	ACS - Agriculture and Consumer Services		
		3	Contractors' retained fees	(AT)CP – (Agriculture, Trade, and) Consumer Protection		
		2	Fees paid by charitables	DBR – Department of Business Regulation		
		1	Aggregates or summaries	DCRA – Department of Consumer and Regulatory Affairs		
		0	None	DPS - Department of Public Safety		
Table 1 -- Notes						

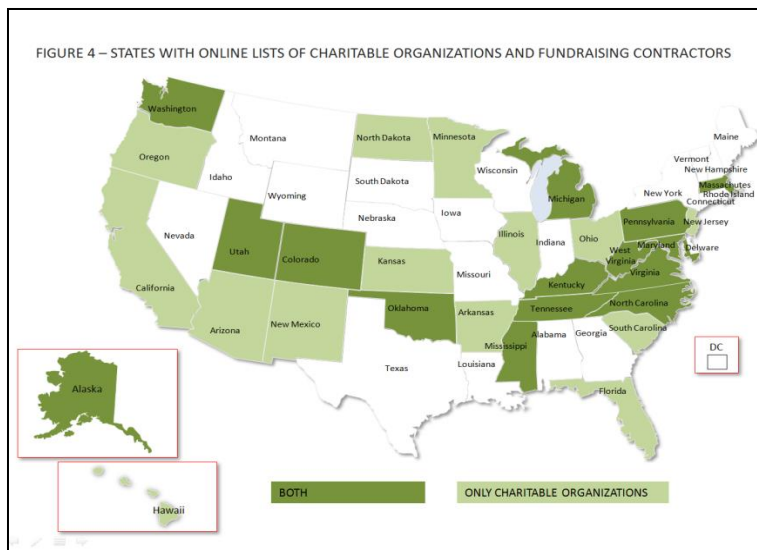
Six of the ten states whose landing pages are oriented toward registration and reporting use the resulting data to provide identifying and other information about charitable organizations online. Three also provide such information about registered fundraising contractors, with two adding cross-referencing to connect contractors and their clients. Two states (the District of Columbia and Wisconsin) use their web pages, however, only to present the regulations about registration. This group of states is less likely to offer tips and advice and more likely to provide information about how to file a complaint about a charitable organization or fundraising contractor.

The group of states where the landing pages offer a description of the activities of the state’s charities regulator has the highest proportion of pages providing online listings of charitable organizations, fundraising contractors, and related financial information. Only in Massachusetts, though, is this information used to connect charitable organizations to their fundraising contractors (if any). In Colorado and Oklahoma, the entries for fundraising contractors identify their clients. New Hampshire collects information from registrations and reporting but does not offer listings online. Iowa does not require registration or reporting by charitable organizations or fundraising contractors. Seven of these twelve states offer some advice to donors on their webpages, and eight suggest that donors can visit other organizations’ websites for advice and information. Nine of these states present information and forms for filing a complaint.

***A. Information about Charitable Organizations and Fundraising Contractors***

There is wide variation among the states in the amount and accessibility of information about organizations that fundraise within their borders. As shown in Figure 4, twenty-nine states offer identifying information of some sort for such organizations; fifteen have lists of both charitable organizations and fundraising contractors while the remaining 14 offer information only about charitable organizations. Not highlighted on the map are two states (Indiana and Vermont) which require registration and reporting solely by fundraising contractors, New York where the list of charitable organizations is limited to the names under which they are registered, and Connecticut, where the most recent information is dated 2006.<sup>14</sup>

The online listings for 20 states provide some financial information about charitable organizations’ operations. Appendix 3 (available online, see page 16) lists these states and describes briefly the kind of information that can be found and the way it is presented. The results of a search for “American Heart Association” (AHA) at each state’s website appear as well. The



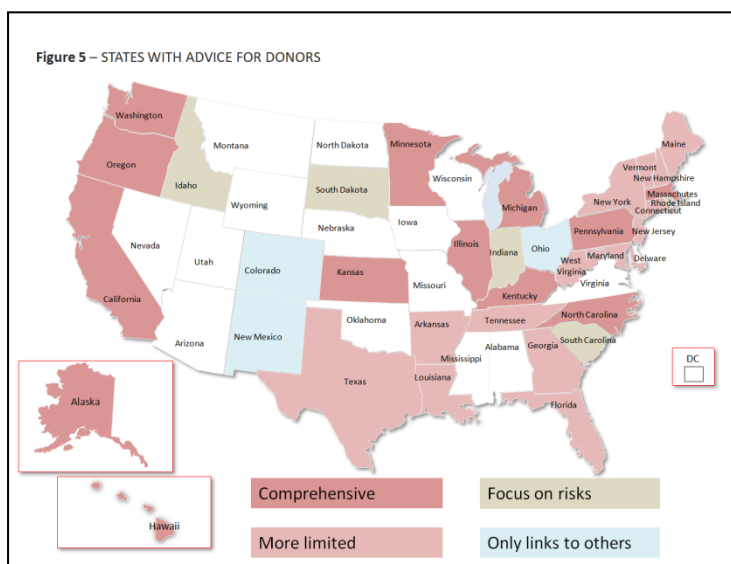
<sup>14</sup> Since this text was prepared in January 2013, the Connecticut Attorney General’s website has been substantially revised and now offers a link that can be used to search a database of organizations registered as charities with the Consumer Protection Division.

financial information is usually taken from the association’s federal Form 990, most commonly for the year ending June 30, 2011, though in a few cases for an earlier year. In one case the financial information presented is undated and differs markedly from that found at the other sites. A few states provide an immediate cross-reference to information about fundraising contractors (if there are any); others provide links to PDF files reproducing campaign reports or annual filings that include the identity, and occasionally financial results, for the contractors’ work. One state reports that the AHA does not use fundraising contractors, though it is not clear whether the statement applies only within that jurisdiction or is intended to refer to the Association generally.

There are a variety of exceptions and exemptions in the registering and reporting states. The result is that an organization required to provide information to one state may not appear on the list of registered organizations in another where it solicits but qualifies for an exemption.<sup>15</sup> In some cases, the state website will list the organizations that have filed a claim of exemption; other states have a link to a list of the standards for exemption.

### B. Advice to Donors

Since the 1920s, observers and regulators have been offering advice to prospective donors about choosing among charitable organizations and avoiding becoming a victim of a scam.<sup>16</sup> Figure 5 indicates the state charities programs that continue this tradition through the information they provide online. There are also several nonprofit charity-rating organizations, often referred to as “watchdogs.”<sup>17</sup> Most of the states that are identified as presenting advice to donors on their webpages also link to one or more of the charity-rating groups; a few



(indicated in light blue) provide only such links with no more than an introductory sentence or headline. A few state charities webpages (indicated in grey on the map) focus the advice they offer on the possibility of fraudulent claims by seemingly charitable organizations and emphasize high fees retained by some fundraising contractors.

<sup>15</sup> These issues are not examined here; they are discussed, for example, in Fremont-Smith (2006, pp. 370-374), Hopkins (2009), and summarized at the website of the Multi-State Filer Project (n.d.).

<sup>16</sup> The National War Charities Information Bureau began this practice by researching organizations raising money for relief of refugees and assistance to military personnel and their families during the First World War. After the war, its attention shifted to the growing number of domestic appeals. It eventually changed its name to the National Charities Information Bureau and, in 2001, merged with the Philanthropic Advisory Service of the Council of Better Business Bureaus to become known as the Wise Giving Alliance. Cutlip (1965) and Barber (2012) describe this history in more detail.

<sup>17</sup> Appendix 4 available online (see page 16) lists the more widely known such organizations.

### *C. Complaints*

Three-quarters of the states offer visitors to their website some invitation to file a complaint with the regulators concerning the behavior of charitable organizations and fundraising contractors. Nearly a third offer specifically designed forms for the purpose and provide detailed instructions about the kinds of complaints that can result in action and the sorts of supporting information to include.

Commonly, the explanation of the complaint process makes clear that the state officials will not act as a “private attorney” for complainants who believe they have a claim against a charity or a contractor. Some explanations add that the officials watch the frequency and kind of complaints and initiate investigations and enforcement activities when there are strong indications of a pattern of damaging activities. Some states offer complainants the possibility of remaining anonymous; others warn that once a complaint is filed, the matter becomes public and the identity of the complainant will not be concealed.

On the other end of the complaint process, though, only five states (Hawaii, Massachusetts, Michigan, Pennsylvania, and Washington) provide details of some or all of the enforcement actions taken. Another four provide a general description of enforcement activities. None report investigations in progress.<sup>18</sup> Of course, some enforcement activities are widely reported in the press and online, and the role of the state charities officials and other law-enforcement agencies featured.<sup>19</sup>

## CONCLUSION

Our examination of the online offerings of the state agencies responsible for regulating charitable solicitations shows that every element that might assist a prospective donor can be found among them. Few states, though, offer everything a donor might wish, and there is great variation in the information provided, the formatting, and the ease of access. A few states – notably California, Massachusetts, Pennsylvania, and Washington – provide a broad range of resources for donors on pages that are generally easily found. The websites operated by these states, and their neighbors near the top of the rankings, can assist interested prospective donors to make wise choices reflecting their charitable goals. There are also, though, some states that, while actively collecting information about solicitations addressed to their residents, nevertheless offer little if any resources or information online that might be of use to prospective donors.

There are certainly questionable organizations that raise money from the public through charitable appeals. There are also fundraising contractors whose business practices are, to put an optimistic face on it, problematic. Troubling accounts of both sorts are easy to find in the media.

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<sup>18</sup> The chief of Hawaii’s charities program, Supervising Deputy Attorney General Hugh Jones, presented a report in a different session of the Conference which tallied the results of a survey of the state charities officials and gave a larger number of states with published reports of enforcement actions. That survey was conducted by polling the regulators using an email service maintained for the use of its members by the National Association of State Charities Officials; it is described in Appendix F of “The Importance of Transparency in the Governmental Regulation of the Nonprofit Sector: Room for Improvement?.” Telco with Hugh Jones, May 22, 2013.

<sup>19</sup> See for example the *Tampa Bay Times* accounts of the “U.S. Navy Veterans scam”:  
<http://www.tampabay.com/specials/2010/reports/navy-veterans-association/>.

It is also true that a great deal of fundraising is done ethically, efficiently, and in support of critical services and valuable community assets. The state regulatory programs clearly have the goal of preventing abuse of the public's charitable impulses. Many also seek to encourage donations to organizations that are worthy of broad public support – see Figure 1 and its representation of the wide distribution of advice about how to give wisely.

The transactions involved in contributing to charitable organizations do not resemble the decision about whether or not to enter a New York City restaurant. The data are complicated and, except in extreme cases, the implications of summary measures are difficult to interpret. Though it is possible for diligent donors to do the sort of research which might lead to favoring organizations that meet their expectations and avoiding those that do not, the evidence is strong that few donors actually do investigate such details and when they do, it is often after the donation has been made (Hope Consulting, 2011). A savvy donor is unlikely to rely on summary information based on prior years' results. An unsophisticated donor may, as Steinberg (1997) and Lecy et al. (2012) note, be misled into acting in ways that actually undermine the effectiveness of valuable community services.

On the other hand, it is also clear that some donors and prospective donors do make an effort to determine whether their choices match their standards for efficiency and effectiveness. Charity Navigator (2013), for example, reports having 6.2 million visits to its ratings website in 2012. Given such interest on the part of donors and the difficulty of creating effective requirements in support of regulatory disclosure for charitable solicitations, the most promising path is to focus the state regulators' efforts on upgraded donor education.

What would upgraded donor education require? The principal elements are already present, as noted, on many of the state regulators' webpages. To summarize:

- It should be possible for a donor to determine easily the exact identity of any organization that asks for a donation. Accomplishing this requires a complete list of charitable organizations that are active in each state that can be searched in straightforward ways (including today, from a handheld device such as a smart phone or tablet). The search results should include both registered organizations and those that claim an exemption from the registration requirements.
  - If a registered organization uses contract help for fundraising, the name or names of the contractors should be included in its listing.
- Similarly, a donor should be able to identify any fundraising contractor from a complete online list that includes identification of their current clients.
- Based on their experience with both the strong and the questionable charitable organizations active in each jurisdiction, the regulator should provide advice for donors in a variety of forms on a broad range of topics. These might include:
  - A careful discussion of “legitimacy” and the limitations on a state's ability to answer questions about the value of specific charitable organizations.

- Suggestions and advice, in a variety of formats, about how to avoid becoming a victim of a scam and how to identify organizations that will fulfill the donors intentions.<sup>20</sup>
  - Links to advice-giving and watchdog organizations such as those identified in Appendix 4 (available online, see page 16).
  - Links to discussions of effectiveness (i.e., “Charting Impact”, “PerformWell” and similar projects, also listed in Appendix 4).
  - These presentations should avoid suggesting that donors can rely on ratios. Research reports strongly support the conclusion that reducing complex financial data to any such measure is more likely to be misleading than not (Steinberg, 1997).
  - If the state’s resources permit responding to complaints from the public, the donor-education pages should include a clear discussion of complaint and enforcement process that encourages reporting of apparent abuses without generating unreasonable expectations.
  - Ideally, this discussion would specify the sorts of activities the state is ready to investigate and include as well reports of recent enforcement actions.
- Lastly, the likelihood that donors will take greater responsibility for their own actions in response to charitable solicitations depends on access to clear descriptions of the ways the relevant state (and, of course, federal) officials act to limit opportunities for abuse in the charitable realm. The roles and responsibilities of the state agency or agencies, and the work they do must be readily understood if the public is not to be misled into unreasonable expectations about the degree to which their interests can be protected by state action.

Many of the state webpages are well on their way to meeting these specifications already. Others would need to add resources to complement their existing offerings to support donors in the way this list suggests. Given the economies made possible by online publication and the broad array of useful materials available in the public domain, though, credible improvements in many of the states’ offerings could be made inexpensively.

More generally, though, the programs and the webpages of the states’ charitable solicitations programs show relatively little impact from the advances in communications and information processing that have become widespread in the last two decades. Only a handful of states offer the opportunity to complete the required registrations and file the necessary reports electronically. The information about charitable organizations and fundraising contractors that is published online is based, in most cases, on reports received a year or more in the past. When a state offers users of its website access to detailed information about the activities of registrants, it usually comes in the form of a link to a PDF file (and often the files are identified by cryptic labels that give little indication of their contents – or their size). Very few of the states provide support for further investigation by an interested member of the public by providing a current

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<sup>20</sup> It is worth mentioning here the brief PSA presented by the state of New Jersey at <http://www.state.nj.us/lps/ca/mccpsa/charities.wmv>

Internet address for the organization’s own website or the Federal Employer Identification Number (EIN) that would make searching IRS records and at Guidestar much more straightforward. Only one, as far as we could tell, currently offers access to its online listings of organizations and contractors that has been optimized for inquiries on “smart” phones or other handheld devices.

On an even wider horizon, none of the webpages suggest that current policies and procedures of the regulators can cope with the dramatic changes in fundraising techniques that have come along with the development of online commerce and communications. An illustrative example (from the online service at <http://www.twitter.com>) is shown in Figure 6. These services create, of course, quite disturbing new opportunities for frauds which present new challenges to the effectiveness of the regulatory programs. These developments can only grow in significance as sophistication grows in the ranks of tech-savvy scallywags (Chiu, 2011). Warnings about opportunistic “charitable” appeals in the wake of disasters and tragedies are obviously necessary.

The new technologies hold exciting promise of more effective ways to spread the word, and new tools to identify and deter the miscreants. These possibilities call for some strategy that will engage the creativity and ingenuity of the good guys in the high-tech world in the service of protecting the charitable impulses on which so much depends.



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## **Appendix 1 – State Charitable Solicitations Statutes**

The title page for this paper uses a “Wordle” (<http://www.wordle.net/>) to present a rough summary of the language found in the statements of purpose or legislative intent found in the online statutes of the fourteen states that are marked by  $\Phi$  in the list below.

[As is clear in the list, the phrase “charitable solicitations” is not universally used in the titles of the statutes.]

### **Alabama**

Article 3 Charitable Fraud & Article 3A Unlawful Charitable Solicitation  
<http://www.ago.state.al.us/File-Consumer-Alabama-Charitable-Code>

### **Alaska**

Charitable Solicitations Act – AS 45.68.010 - AS 45.68.900  
<http://www.law.state.ak.us/departments/civil/consumer/4568010.html>

### **Arizona**

Title 44 - Trade and Commerce – Chapter 19 SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES  
Index: [http://www.azsos.gov/business\\_services/Charities/CharityLaw.htm](http://www.azsos.gov/business_services/Charities/CharityLaw.htm)

### **Arkansas**

2010 Arkansas Code – Title 4 - Business and Commercial Law – Subtitle 3 - Corporations And Associations – Chapter 28 - Nonprofit Organizations – Subchapter 4 - Solicitation of Charitable Contributions  
Index: <http://statutes.laws.com/arkansas/title-4/subtitle-3/chapter-28/subchapter-4>

### **California $\Phi$**

Business and Professions Code - DIVISION 7. GENERAL BUSINESS REGULATIONS – PART 3. REPRESENTATIONS TO THE PUBLIC – CHAPTER 1. Advertising – ARTICLE 1.3. Charitable Solicitations [17510. - 17510.95.]  
<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=bpc&group=17001-18000&file=17510-17510.95>  
[http://ag.ca.gov/charities/pdf/GovCodes12580-12599\\_1.pdf](http://ag.ca.gov/charities/pdf/GovCodes12580-12599_1.pdf)

### **Colorado $\Phi$**

TITLE 6. CONSUMER AND COMMERCIAL AFFAIRS – TITLE 16 CHARITABLE SOLICITATIONS – ARTICLE 16 Colorado Charitable Solicitations Act  
[http://www.sos.state.co.us/pubs/charities/files/char\\_statutes.pdf](http://www.sos.state.co.us/pubs/charities/files/char_statutes.pdf)

### **Connecticut**

CHAPTER 419d – SOLICITATION OF CHARITABLE FUNDS ACT  
<http://www.cga.ct.gov/2011/pub/chap419d.htm#Secs21a-176%20to%2021a-190.htm>

## **Delaware Φ**

Delaware Code – TITLE 6 Commerce and Trade – SUBTITLE II Other Laws Relating to Commerce and Trade – CHAPTER 25. PROHIBITED TRADE PRACTICES – Subchapter X. Charitable/Fraternal Solicitation  
Delaware Charitable/Fraternal Solicitation Act of 1996  
<http://delcode.delaware.gov/title6/c025/sc10/index.shtml> [Note: Imposes record-keeping requirements and prohibits solicitations at night, but does not require registration or reporting.]

## **District of Columbia**

§ 11 of Pub. Law 85-87, the "District of Columbia Charitable Solicitation Act," 71 Stat. 281 (D.C. Code § 2-170 (1981 Ed.))  
[http://dc.gov/DC/OAG/Publication%20Files/DCMR\\_Charitable\\_Solicitations.pdf](http://dc.gov/DC/OAG/Publication%20Files/DCMR_Charitable_Solicitations.pdf)

## **Florida Φ**

Title XXXIII REGULATION OF TRADE, COMMERCE, INVESTMENTS, AND SOLICITATIONS – Chapter 496  
SOLICITATION OF FUNDS  
[http://www.leg.state.fl.us/Statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0400-0499/0496/0496.html](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0400-0499/0496/0496.html)

## **Georgia**

TITLE 43 PROFESSIONS AND BUSINESSES – CHAPTER 17. CHARITABLE SOLICITATIONS

<http://www.lexisnexis.com/hottopics/gacode/Default.asp> [Note: Georgia contracts with Lexis-Nexis to make the code publicly available. Citations to individual Chapters are not available. The search function turned up Title 43, Chapter 17 promptly using the term “charitable solicitations”]

## **Hawaii**

CHAPTER 467B – SOLICITATION OF FUNDS FROM THE PUBLIC

Index: [http://www.capitol.hawaii.gov/hrscurrent/Vol10\\_Ch0436-0474/HRS0467B/HRS\\_0467B-.htm](http://www.capitol.hawaii.gov/hrscurrent/Vol10_Ch0436-0474/HRS0467B/HRS_0467B-.htm)

## **Idaho**

None

## **Illinois Φ**

TITLE 14: COMMERCE; SUBTITLE B: CONSUMER PROTECTION; CHAPTER II: ATTORNEY GENERAL; PART 400 SOLICITATION FOR CHARITY ACT  
PROFESSIONS AND OCCUPATIONS (225 ILCS 460/)  
<http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=1369&ChapterID=24>

## **Indiana**

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION ACT  
<http://www.in.gov/legislative/ic/code/title23/ar7/ch8.html>

## **Iowa**

## CHAPTER 13C ORGANIZATIONS SOLICITING PUBLIC DONATIONS

<http://coolice.legis.iowa.gov/cool-ice/default.asp?category=billinfo&service=iowacode&ga=83&input=13C>

### **Kansas**

Article 17. - RELIGIOUS, CHARITABLE AND OTHER ORGANIZATIONS – 17-1759.

Solicitations by charitable organizations

<http://www.kscharitycheck.org/law.html>

### **Kentucky**

Kentucky Revised Statutes – Chapter 367 – Solicitation for Charitable [Purposes?] – 650 to 670

<http://www.lrc.ky.gov/KRS/367-00/650.PDF> and following

### **Louisiana**

Louisiana Revised Statutes Title 51 Trade and Commerce – CHAPTER 24. DECEPTIVE PRACTICES IN SOLICITING CHARITABLE CONTRIBUTIONS

§ 1901 Definitions <http://legis.la.gov/lss/lss.asp?doc=104159>

through

§ 1909.1 Violations, Penalties <http://legis.la.gov/lss/lss.asp?doc=104172> [the last two digits of the doc number are sequential]

### **Maine Φ**

Title 9, Chapter 385: CHARITABLE SOLICITATIONS ACT

Index: <http://www.mainelegislature.org/legis/statutes/9/title9ch385sec0.html>

### **Maryland**

Annotated Code of Maryland – Business Regulation Article, Title 6

<http://www.sos.state.md.us/charity/MarylandSolicitationAct.pdf> [October 2009]

### **Massachusetts**

General Laws – PART I ADMINISTRATION OF THE GOVERNMENT – TITLE XI CERTAIN RELIGIOUS AND CHARITABLE MATTERS – CHAPTER 68 DONATIONS AND CONVEYANCES FOR PIOUS AND CHARITABLE USES

<http://www.malegislature.gov/Laws/GeneralLaws/PartI/TitleXI/Chapter68>

The general solicitations regulatory requirements are in §19 through §30, starting at

<http://www.malegislature.gov/Laws/GeneralLaws/PartI/TitleXI/Chapter68/Section19>

### **Michigan Φ**

Chapter 400 Social Services – CHARITABLE ORGANIZATIONS AND SOLICITATIONS ACT (400.271 - 400.294)

[http://www.legislature.mi.gov/\(S\(4kqiiouy3bivak450yenpp45\)\)/mileg.aspx?page=getobject&objectname=mcl-Act-169-of-1975&query=on&highlight=solicitations](http://www.legislature.mi.gov/(S(4kqiiouy3bivak450yenpp45))/mileg.aspx?page=getobject&objectname=mcl-Act-169-of-1975&query=on&highlight=solicitations)

### **Minnesota**

Chapter 309. SOCIAL AND CHARITABLE ORGANIZATIONS – REGULATION OF CHARITABLE SOLICITATIONS – §309.50 - §309.61

<https://www.revisor.mn.gov/statutes/?id=309.50>

### **Mississippi**

TITLE 79. CORPORATIONS, ASSOCIATIONS, AND PARTNERSHIPS; CHAPTER 11. NONPROFIT, NONSHARE CORPORATIONS AND RELIGIOUS SOCIETIES; REGULATION OF CHARITABLE SOLICITATIONS - §501 - §529

<http://www.lexisnexis.com/hottopics/mscode/> [Note: Mississippi contracts with Lexis-Nexis to make the code publicly available. Citations to individual Chapters are not available. The search function turned up Title 43, Chapter 17 promptly using the term “charitable solicitations”]

### **Missouri**

Chapter 407 Merchandising Practices; Section 407.450 Charitable Organizations and Solicitations Law

<http://ago.mo.gov/checkcharity/charitylaw.htm>

### **Montana**

None

### **Nebraska**

None

### **Nevada**

Nevada Revised Statutes > Title 52 > Chapter 598 > Solicitations For Or On Behalf Of Charitable Organizations >

<http://leg.state.nv.us/NRS/NRS-598.html#NRS598Sec1305> [Note: Prohibits deceptive practices or omissions and defines defective solicitations as deceptive trade practices under the jurisdiction of the Attorney General.]

### **New Hampshire**

TITLE I: THE STATE AND ITS GOVERNMENT; CHAPTER 7: ATTORNEYS GENERAL, DIRECTOR OF CHARITABLE TRUSTS, AND COUNTY ATTORNEYS

<http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-I-7.htm> The charitable solicitations regulations are found in §§ 7-19 and 7-32-b and must be opened section by section.

### **New Jersey Φ**

TITLE 45 PROFESSIONS AND OCCUPATIONS; Charitable Registration and Investigation Act

<http://www.state.nj.us/lps/ca/laws/charitylaws.pdf>

### **New Mexico Φ**

Chapter 57, Article 22 Charitable Solicitations Act

[http://www.nmag.gov/the\\_office/consumer-protection/charities/statute-governing-charitable-organizations-and-professional-fundraisers](http://www.nmag.gov/the_office/consumer-protection/charities/statute-governing-charitable-organizations-and-professional-fundraisers)

### **New York**

ARTICLE 8 OF THE ESTATES, POWERS AND TRUSTS LAW; ARTICLE 7-A OF THE EXECUTIVE LAW

<http://www.charitiesnys.com/pdfs/Proposed%20Charities%20Regulations%20March%202006.pdf> [Note: The NY program is administered under the provisions of both laws; the linked PDF file combines the provisions of both with appropriate citations.]

#### **North Carolina** Φ

Chapter 131F. Solicitation of Contributions.

<http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=131F>

#### **North Dakota**

2011 North Dakota Century Code; Title 50 Public Welfare; Charitable Organizations Soliciting Contributions

<http://www.legis.nd.gov/cencode/t50c22.pdf>

#### **Ohio**

Ohio Revised Code; Title XVII CORPORATIONS – PARTNERSHIPS; Chapter 1716: CHARITABLE ORGANIZATIONS

<http://codes.ohio.gov/orc/1716>

#### **Oklahoma** Φ

Title 18 Corporations; Section 552 Solicitation of Charitable Contributions

<https://www.sos.ok.gov/documents/legislation/52nd/2010/2R/SB/1070.pdf> [Note: The statute is not codified separately; this text of the Act is cited by the Secretary of State as the applicable law.]

#### **Oregon**

Chapter 128 – Trusts, Charitable Activities; Charitable Solicitations Act §§ 610 – 898

<http://www.leg.state.or.us/ors/128.html> [Note: The text is included in the second cycle of § numbers.]

#### **Pennsylvania** Φ

10 P.S. § 162.1; The Solicitation of Funds for Charitable Purposes Act

[http://www.portal.state.pa.us/portal/http://www.portal.state.pa.us;80/portal/server.pt/gateway/PTARGS\\_0\\_160154\\_797894\\_0\\_0\\_18/copy\\_of\\_act\\_\(2007\).pdf](http://www.portal.state.pa.us/portal/http://www.portal.state.pa.us;80/portal/server.pt/gateway/PTARGS_0_160154_797894_0_0_18/copy_of_act_(2007).pdf)

#### **Rhode Island**

Title 5 Businesses and Professions; Solicitation by Charitable Organizations

<http://webserver.rilin.state.ri.us/Statutes/TITLE5/5-53.1/INDEX.HTM>

#### **South Carolina**

Title 33 - Corporations, Partnerships and Associations; CHAPTER 56. SOLICITATION OF CHARITABLE FUNDS

<http://www.scstatehouse.gov/code/t33c056.php>

#### **South Dakota**

Title 37 – Trade Regulation; Chapter 30 – Telephone Solicitation  
<http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=37-30>

### **Tennessee**

Tennessee Charitable Solicitations Act, Tennessee Code Annotated § 48-101-501  
<http://www.tn.gov/sos/charity/CharitableSolicitationAct.pdf>

### **Texas**

a) BUSINESS AND COMMERCE CODE TITLE 10. USE OF TELECOMMUNICATIONS. SUBTITLE A. TELEPHONES. CHAPTER 303. TELEPHONE SOLICITATION FOR CERTAIN LAW ENFORCEMENT-RELATED CHARITABLE ORGANIZATIONS.

<http://www.statutes.legis.state.tx.us/SOTWDocs/BC/htm/BC.303.htm>

b) OCCUPATIONS CODE TITLE 11. REGULATION OF SALES AND SOLICITATION. CHAPTER 1803. SOLICITATION FOR PUBLIC SAFETY ORGANIZATIONS.

<http://www.statutes.legis.state.tx.us/SOTWDocs/OC/htm/OC.1803.htm>

c) OCCUPATIONS CODE TITLE 11. REGULATION OF SALES AND SOLICITATION. CHAPTER 1804. SOLICITATION FOR VETERANS ORGANIZATIONS.

<http://www.statutes.legis.state.tx.us/SOTWDocs/OC/htm/OC.1804.htm>

### **Utah**

Title 13. Commerce and Trade. Chapter 22. Charitable Solicitations Act.

Index: <http://le.utah.gov/UtahCode/section.jsp?code=13-22>

### **Vermont**

TITLE 9 COMMERCE AND TRADE. SUBCHAPTER 2. CHARITABLE SOLICITATIONS

<http://www.atg.state.vt.us/issues/consumer-protection/charities/documents-and-resources/charitable-solicitations-law1.php>

[Note: Applies only to paid fundraisers who are not employees of a charitable organization.]

### **Virginia**

Title 57 - RELIGIOUS AND CHARITABLE MATTERS; CEMETERIES. Chapter 5 - Solicitation of Contributions

<http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC5700000000500000000000>

### **Washington** Φ

Chapter 19.09 RCW. CHARITABLE SOLICITATIONS.

Index: <http://apps.leg.wa.gov/rcw/default.aspx?cite=19.09>

### **West Virginia** Φ

WV Code. Chapter 29. Professional and Occupational Licensing. Article 19. Solicitation of Charitable Funds Act.

<http://www.sos.wv.gov/business-licensing/charities/Pages/WVCode.aspx>

### **Wisconsin**

Wisconsin Statutes. CHAPTER 440 DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES. SUBCHAPTER IV SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES.

<http://docs.legis.wisconsin.gov/statutes/statutes/440.pdf> [The text of the Subchapter starts on page 16 of the PDF.]

**Wyoming**

None

## Appendix 2 – State Charitable Solicitations Webpage Survey

[As is clear in the list, the phrase “charitable solicitations” is not universally used in the titles of the programs.]

### Alabama

Attorney General > Consumer Protection: Charitable Organizations

<http://www.ago.alabama.gov/Page-Consumer-Protection-Consumer-Charities>

### Alaska

Department of Law > Consumer Protection Unit > Charities & Paid Solicitors. “The Attorney General administers and enforces Alaska's charitable solicitation laws.”

[http://www.law.alaska.gov/department/civil/consumer/cp\\_charities.html](http://www.law.alaska.gov/department/civil/consumer/cp_charities.html)

List of links:

- Find a Registered Charitable Organization or Paid Solicitor
- Charity & Paid Solicitor Registration Requirements & Forms
- Charities & Paid Solicitors: Before You Donate: Tips for Consumers

### Arizona (there are two separate AZ sites)

Secretary of State: Charitable Organizations

[http://www.azsos.gov/business\\_services/charities/](http://www.azsos.gov/business_services/charities/)

List of links:

- ID Requirements
- Search for Charitable Organization
- Fees
- Charity & Fundraiser Forms
- Charity Law
- Department of Revenue Web Site

Attorney General > Consumer > Helpful Hints > Charitable Giving: Charity Scams

<http://www.azag.gov/consumer/charitable.html>

[Note: There is no link from SoS to AG; The AG site explains that registration with the Secretary of State is required and provides a link.

### Arkansas

Attorney General > Consumers: Charitable Registration

[http://www.ag.arkansas.gov/consumers\\_protection\\_charitable\\_registration.html](http://www.ag.arkansas.gov/consumers_protection_charitable_registration.html)

In spite of the title, this page contains warnings about risks for donors and links to other resources. Arkansas uses the term “charitables” to refer to the regulated entities.

### California

Attorney General > Services and Information: Charities

<http://oag.ca.gov/charities>

A description of the AG's offices responsibilities with a link to a database search and a list of other links. There is a link to a “Commercial Fundraiser Report” but the most recent reports available appear to be dated in 2005.

**Colorado** (There are two separate Colorado sites)

Secretary of State: Charities and Fundraisers

<http://www.sos.state.co.us/pubs/charities/charitableHome.html>

Attorney General > Departments > Consumer Protection > Charities: Oversight of Charitable Organizations by the Attorney General

[http://www.coloradoattorneygeneral.gov/departments/consumer\\_protection/charities](http://www.coloradoattorneygeneral.gov/departments/consumer_protection/charities)

Note: There is a link from the CO AG to the SoS, but none in the other direction.

## **Connecticut**

Attorney General: Charities Information

<http://www.ct.gov/ag/cwp/browse.asp?a=2074>

List of links with short explanations:

Consumer Information Law In Plain Language (about hospital charity beds)

Tips for Charitable Giving

Donor's Bill of Rights (from AFP)

Recent Enforcement Activity

Registration Forms Charitable Solicitation Forms

Extension of Time to File

Telephone Charitable Solicitation Report Annual Report on Paid Telephone Fund-Raising in Connecticut [the edition posted online is for 2006]

Charity Information (list of external websites)

## **Delaware**

Attorney General > consumers > Charities Fraud: Consumer Protection

<http://attorneygeneral.delaware.gov/consumers/protection/charities.shtml>

[Note: Delaware does not have a charitable solicitations statute.]

## **District of Columbia**

Department of Community and Regulatory Affairs: General Business and Charitable Solicitation Licenses

<http://dc.gov/DC/DCRA/For+Business/Apply+for+a+Business+License/General+Business+and+Charitable+Solicitation+License+Information>

**Florida** (There are two separate Florida sites)

Division of Consumer Services: Solicitation of Contributions

<http://www.800helpfla.com/soc.html>

Advice for donors and a link to a database search facility.

Attorney General > Services > Consumer Protection > Protecting Yourself from Consumer Fraud > Charitable Solicitations: Consumer Protection

<http://myfloridalegal.com/pages.nsf/main/43b5fdeb514b5c5b85256cc90051972e!OpenDocument>

General advice for donors with an emphasis on registration status and a link to the Division of Consumer Services.

Note: There is a link to the Dept of Consumer Services on the AG website but none in the opposite direction.

## **Georgia**

Secretary of State: When You Are Asked to Give...A Donor's Guide to Charities

<http://sos.georgia.gov/securities/charit.htm>

Describes registration requirements and links to other Georgia agencies

## **Hawaii**

Attorney General: Tax and Charities Division--Charity Resources and Regulation

<http://hawaii.gov/ag/charities/>

Includes a PDF list of solicitors and a list of exempt organizations.

Reports of solicitations are at

<http://hawaii.gov/ag/charities/quicklinks/Reports%20Filed%20July%201%2C%202009%20through%20June%2030%2C%202010/>

## **Idaho**

Attorney General: Charitable Giving (12 p. PDF)

<http://www.ag.idaho.gov/publications/consumer/CharitableGiving.pdf>

Note: Idaho has no charitable solicitations registration requirements.

## **Illinois**

Attorney General: Building Better Charities

<http://illinoisattorneygeneral.gov/charities/index.html>

On another page there is "The Savvy Consumer's Checklist Donating Wisely"

([http://illinoisattorneygeneral.gov/consumers/consumer\\_charities.pdf](http://illinoisattorneygeneral.gov/consumers/consumer_charities.pdf))

## **Indiana**

Attorney General: Charitable Giving

<http://www.in.gov/attorneygeneral/2381.htm>

Tips for donors including discussion of fees for professional fundraisers and links to rating services

Note: Indiana requires registration by fundraising contractors but not charitable organizations.

## **Iowa**

Attorney General: Protecting Charitable Giving

[http://www.iowaattorneygeneral.gov/protecting\\_giving/index.html](http://www.iowaattorneygeneral.gov/protecting_giving/index.html)

Description of the role of the AG's office with links:

For Charities

Organizing a Non Profit in Iowa

Resources for non-profits

Professional Fundraiser Registration

Principles and Practices for Non Profits

Charitable Trust Registration

For Donors

Charitable Giving Information Resources

## "Donor Beware" Consumer Advisory

### Report Non-Profit Abuse

Note: Iowa has no charitable solicitations registration requirements.

## **Kansas**

Secretary of State: Charitable Organizations

[http://www.kssos.org/business/business\\_charitable.html](http://www.kssos.org/business/business_charitable.html)

Description for donors of the requirements with a link to a charity search facility

## **Kentucky**

Attorney General: Charitable Giving

<http://ag.ky.gov/civil/consumerprotection/charity/Pages/default.aspx>

A page of links:

### Donors & Consumers

- Tips on Charitable Giving

- Active charitable campaigns in KY

- Charitable Organizations Registered in Kentucky (PDF)

- Private Foundations Registered in Kentucky (PDF)

- Fundraising Consultants Registered in Kentucky (PDF)

- Professional Solicitors Registered in Kentucky (PDF)

### For Charities & Fundraisers

- Registration information for Non-profit Charitable Organizations

- Information for Fundraising Consultants

- Information for Professional Solicitors

- Kentucky's Charitable Solicitation Laws

- Frequently Asked Questions

- Laws Relating to Bingo, Lotteries, and Sweepstakes

Other links (to watchdogs, other government agencies, the IRS)

## **Louisiana**

Attorney General: Charities

<http://www.ag.state.la.us/Article.aspx?articleID=3&catID=0>

A brief introduction to the program from a donor's point of view, with additional links:

- Consumer Tips (links to "Make Your Donation Count: Tips on Charitable Giving" -

- <http://www.ag.state.la.us/Shared/ViewDoc.aspx?Type=3&Doc=211>

- Charitable Organizations [registration]

- Professional Solicitors [registration]

- Commercial Co-Ventures [requirements]

- Charitable Trusts [no filing required]

- Louisiana Laws/Regulations

- Links [a mixture of NPOs and gov't agencies]

## **Maine**

Attorney General > Consumer Information > Charities and Public Benefit Corporations: TIPS FOR DONATING TO CHARITIES

<http://www.maine.gov/ag/consumer/charities/index.shtml>

## **Maryland**

Secretary of State: Charitable Organization Division

<http://www.sos.state.md.us/charity/charityhome.aspx>

A comprehensive index of related webpages with brief explanations.

## **Massachusetts**

Attorney General > Doing Business in Massachusetts > Public Charities or Not-for-Profits > Soliciting Funds: Overview of Solicitation

<http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/soliciting-funds/overview-of-solicitation.html>

Description for fundraisers of the requirements of the program.

<http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/donating-to-a-charity/give-wisely.html>

Includes a link to “noncompliant charities” [http://www.mass.gov/ago/noncompliant\\_charities](http://www.mass.gov/ago/noncompliant_charities)

## **Michigan**

Attorney General > Charities: Overview

[http://www.michigan.gov/ag/0,4534,7-164-17337\\_18095---,00.html](http://www.michigan.gov/ag/0,4534,7-164-17337_18095---,00.html)

An index to the program.

## **Minnesota**

Attorney General > Consumer > Charities: Charities

<http://www.ag.state.mn.us/Charities/>

A page of links:

- Charities Database

  - Search the Charities Database

- Information for Donors

  - Charities -- Avoid Shams and Scams

  - Phony Charities vs. Real Ones: How To Tell The Difference

  - Beware of Phony Solicitations for Grants

  - Tips on Charitable Giving

- Information for Nonprofits

  - 2011 Changes in Minnesota Statutes Chapter 309

  - A Guide to Minnesota's Charities Laws

  - Audit Threshold Increase

  - Download Forms

- Non-profit Organization Resources

- Charity Resources

- Fiduciary Duties of Directors of Charitable Organizations: A Guide for Board Members

## **Mississippi**

Secretary of State > Securities and Charities: Homes

[http://www.sos.ms.gov/securities\\_and\\_charities.aspx](http://www.sos.ms.gov/securities_and_charities.aspx)

A general introduction to the program with a (presumably temporary) warning about a credit card scam focused on Universities. Includes a link to a report based on financial reports of

charities (etc.). Links to a PDF file with list of registered charities (with financial information), exempt, and expired charities.

### **Missouri**

Attorney General > Consumer Protection: Check a Charity

<http://ago.mo.gov/checkacharity/>

Links to a report of voluntary financial reports from charities

### **Montana**

No mt.gov webpages discuss this topic.

### **Nebraska**

No nebraska.gov webpages discuss this topic.

### **Nevada**

Attorney General > Get Information: How do I get information on a charity?

<http://ag.nv.gov/how/getinfo/charity.html>

Very brief advice on finding information about charitable organizations.

But see <http://leg.state.nv.us/NRS/NRS-598.html#NRS598Sec1305> for the consumer protection options for donors.

### **New Hampshire**

Department of Justice, Office of the Attorney General > Consumer Sourcebook: Charitable Solicitations

<http://doj.nh.gov/consumer/sourcebook/charitable-solicitations.htm>

A description of the program from a donor's point of view, with a list of prohibitions from the law.

### **New Jersey**

Department of Law and Public Safety, Division of Consumer Affairs: A Little Information About Charities Registration

<http://www.nj.gov/lps/ca/charity/charhlp.htm>

Notably includes a section titled "Why do we need a charities law?"

<http://www.njconsumeraffairs.gov/ocp/charities.htm>

Includes a PSA of a charity fundraiser taking part of donations (clever – student project) –

<http://www.state.nj.us/lps/ca/mccpsa/charities.wmv>

And lots of other tips and advice.

### **New Mexico**

Attorney General > Charitable Organizations

[http://www.nmag.gov/the\\_office/consumer-protection/charities](http://www.nmag.gov/the_office/consumer-protection/charities)

Includes a link to a database search tool.

### **New York**

Attorney General > CharitiesNYS.com: FAQs – Registration

[http://www.charitiesnys.com/faqs\\_reg\\_new.jsp](http://www.charitiesnys.com/faqs_reg_new.jsp)

Includes a list of links:

- About the Charities Bureau
- Complaint Form
- FAQs
- Guides & Publications
- Helpful Websites
- Pennies for Charity
- Search the Registry
- Statutes & Regulations
- Online Seminars
- Contact Us

### **North Carolina**

Department of Secretary of State, Charitable Solicitation: [CSL Home]

<http://www.secretary.state.nc.us/csl/>

A statement about the possibility of loss, and a link to “Check Before You Write One” (database search)

Includes a list of links:

- Charitable Solicitation
  - CSL Home
  - Search Our Registry
  - Licensing
  - Enforcement
  - Downloads
  - FAQ
  - Contact Us
  - CSL Links
  - Articles

### **North Dakota**

Secretary of State > Nonprofit Services: Charitable Organizations Soliciting Contributions

<http://www.nd.gov/sos/nonprofit/charitableorg/index.html>

An index of links to registration information; includes a search facility which appeared out of date 11/3/12.

### **Ohio**

Attorney General > Business > Charity: Services for Charities

<http://www.ohioattorneygeneral.gov/Business/Charity>

A list of links followed by links to recent Nonprofit News items:

- Bingo Services
- Charitable Registration
- Charitable Transactions, Probate and Court Proceedings
- File a Complaint Against a Charitable Organization
- Guidance on Good Giving
- Research Charities
- Resources for Nonprofit Board Members

- Sign up for Nonprofit News

## **Oklahoma**

Secretary of State: Charity

<https://www.sos.ok.gov/charity/Default.aspx>

A description of services. Includes a link to a charity search.

## **Oregon**

Oregon DOJ Home > About the Justice Department > Divisions > Civil Enforcement > Charitable Activities > How To > Nonprofits Law: Statutes and Rules Governing Oregon Nonprofits

<http://www.doj.state.or.us/charigroup/howtolaw.shtml>

Links to features of the nonprofit laws. Plus, in a box, a list of other links:

Charitable Activities

Tips for Charitable Giving

Search Charities Database

Filing a Complaint

Information for Charities and Fundraisers

Other Resources

## **Pennsylvania**

Department of State > Charities: Information for Consumers

[http://www.dos.state.pa.us/portal/server.pt/community/charities/12444/information\\_for\\_consumers/571849](http://www.dos.state.pa.us/portal/server.pt/community/charities/12444/information_for_consumers/571849)

A page with three sections (linked from top):

Make the Most of Your Charitable Donation Decisions

Tips on Charitable Giving

Your Rights as a Consumer

The left-hand margin of each page contains additional links:

Charities

Searchable Database

Registration Forms and Information

Information for Consumers

Enforcement and Disciplinary Actions

Investigations/File a Complaint

The Solicitation of Funds for Charitable Purposes Act

The Institutions of Purely Public Charity Act

Charleston Principles

Annual Report

Links to Related Sites

Questions

Site tools

## **Rhode Island**

Department of Business Regulation > Divisions > Securities Regulation: Charitable Organizations

<http://www.dbr.state.ri.us/divisions/charitable/>

An index of the registration requirements and forms. Notably includes a reference to statutory authorities. Tips for consumers are at the bottom of the page.

## **South Carolina**

Secretary of State: Public Charities

[http://www.sos.sc.gov/Public\\_Charities](http://www.sos.sc.gov/Public_Charities)

An introduction to the activities of the office. At the left there is a list of links:

Public Charities

Public Charities Info

Search Charities

Suspended Charities

Scrooges and Angels [10 of each selected for 2011]

Helpful Websites for Charities

Professional Fundraisers and Solicitors

Give Smart Brochure

Before You File Online

## **South Dakota**

Attorney General > Consumers > Fast Facts

<http://atg.sd.gov/Consumers/FastFacts.aspx#charity> (could not open with ctrl-click; available using cut-and-paste into a web browser)

Tips for consumers (with reference to the SD charitable telephone solicitations law); in the middle of a long list of tips on other topics.

## **Tennessee**

Secretary of State > Charitable Fundraising

<http://www.tn.gov/sos/charity/>

Three tabs at the top of the page:

News & Updates [opens first] | About the Office | How Do I?

The middle describes the programs; the right-hand one has FAQs for registering organizations

Several links down the left hand side of the page:

Online Filing

Registration Information For:

- Charitable Organizations
- Professional Fundraising Counsels
- Professional Solicitors

Research a Charity

Financial Reports for Registered Charities

Tips on Giving

Frequently Asked Questions

FAQs on

- Charitable Organizations
- Commercial Fundraisers
- Donating

- Gaming
- Complaints
- Complaint Form
- Nonprofit Guidebook
- What Every Board Member and Officer Should Know

## **Texas**

Attorney General > Charities and Nonprofits: Giving to Charities

<https://www.oag.state.tx.us/consumer/charities.shtml>

Tips for donors with links to a variety of consumer information sites both NPO and governmental

[Note: Texas doesn't have a general charitable solicitations program – there are three specialized ones for law enforcement, public safety, and veterans. This page doesn't mention any of them specifically.]

Department of Public Safety

<http://www.dps.texas.gov/solicitations/BadgeFraud.pdf>

A flyer specifically about an enforcement action (from 2004) dealing with the Texas Police Officers Alliance.

## **Utah**

Department of Consumer Protection > Registration > Charities: Registering a Charity

<http://consumerprotection.utah.gov/registrations/charities.html>

A description of the registration requirements in Q&A form. Links to in a box at the right side:

- Registered Charities Search
- Exempt Charities Search

## **Vermont**

Home » Issues » Consumer Protection » Charities/Paid Fundraisers: Information for Consumers

<http://www.atg.state.vt.us/issues/consumer-protection/charities.php>

A description of Vermont's program (which registers only fundraising contractors). In the middle of the page there are three links:

- Tips for Smart Consumers - Charitable Solicitations
- Data From Paid Fundraisers - sorted by Charity Name
- Data From Paid Fundraisers - sorted by Fundraiser

Paid fundraisers are invited to view registration information on another page:

[paidfundraiser@atg.state.vt.us](mailto:paidfundraiser@atg.state.vt.us)

## **Virginia**

Department of Agriculture and Consumer Services > Consumer Services: VDACS Office of Charitable and Regulatory Programs

<http://www.vdacs.virginia.gov/consumer/index.shtml>

In the middle of the page there is a brief description of the program with three links:

- Charitable Organization Registration Search
- Charitable Solicitation Registration Forms and Information
- Unified Registration Statement

At the top of the page there is a note that several functions were transferred to the AG's office on the first of July 2012; there is no information about charities or charitable solicitations on the AG website (11/3/12).

### **Washington**

Secretary of State: Charities Program

<http://www.sos.wa.gov/charities>

A comprehensive presentation of the program with many links (see Appendix 3). The Commercial Fundraiser Activity Report is searchable and updated weekly. Has search apps for iPhones and Android devices.

### **West Virginia**

Secretary of State > Business and Licensing > Charities: Charitable Solicitations in West Virginia

<http://www.sos.wv.gov/business-licensing/charities/Pages/default.aspx>

An introduction to the program. In the middle of a list of administrative links is:

Guide For Giving (<http://www.sos.wv.gov/business-licensing/charities/Pages/CharitableGivingTips.aspx>)

### **Wisconsin**

Wisconsin Department of Agriculture, Trade and Consumer Protection

There are no useful links on this website; a search for "charitable solicitations" turns up this summary of licensing requirements;

[http://ww2.wisconsin.gov/state/license/app;jsessionid=0001Q\\_iYxk-BdyL5KMZmWyCJ2Jd:-O5BFJ?COMMAND=gov.wi.state.cpp.license.command.LoadDetailsCommand&permitId=2000122710000009496&permitType=Renewal&licenseId=200110160909412872058](http://ww2.wisconsin.gov/state/license/app;jsessionid=0001Q_iYxk-BdyL5KMZmWyCJ2Jd:-O5BFJ?COMMAND=gov.wi.state.cpp.license.command.LoadDetailsCommand&permitId=2000122710000009496&permitType=Renewal&licenseId=200110160909412872058)

With no dates there are two unlinked pages that turn up from a search for "charity" (site:Wisconsin.gov):

"Contribution Requests":

<http://ww2.wisconsin.gov/san/agency/upload/doa/consumer/cntrq120.pdf>

"Working with Professional Fundraisers":

<http://ww2.wisconsin.gov/san/agency/upload/doa/consumer/prffd132.pdf>

### **Wyoming**

No Wyoming.gov webpages discuss this topic. (There is a 2003 press release in which the AG declares "Charity Fraud robs Our Community")

<http://attorneygeneral.state.wy.us/CPU1PR052203.pdf>

### Appendix 3 – States Posting Financial Information about Charitable Organizations

Data collected 1/21/13

State (footnote to URL of financial page)	Search with EIN	Financial Information available	Shows EIN	Example of information available about the American Heart Association (Dallas, TX)	Links to contractors
California <sup>21</sup>	√	Searchable database of registered organizations.	√	Link to Form 990 (2010); summary classification data from IRS. (990s provided by ERI-Economic Research Institute).	
Colorado <sup>22</sup>	√	Summary page with asset and revenue graphs for 3 years of data; 3-year average ratios of program services to total expenditures and fundraising expenses to total contributions; links to images of filings. Has county map that links to lists of charitable organizations registered in each.	√	Summary data based on fiscal years ending 2009 thru 2011. Searching the details provides reports of fundraising contracts.	√
Florida <sup>23</sup>		Difficult to identify (called “Gift Givers Guide”). See Note on last page of Table 2.			
Hawaii <sup>24</sup>	√	Searchable database of registered charitable organizations.	√	Name and address with links to images of Unified Registration Statement (see note) and IRS filings; Form 990 for 2010.	
Illinois <sup>25</sup>	√	Searchable database of registered charitable organizations.	√	Summary of assets and revenue for several years ending in 2011. Link to PDF of “CO Annual Report” (a large file) with a summary page that includes a report from a fundraising contractor and a complete copy of the form 990 for 2010.	√

<sup>21</sup> California: <http://oag.ca.gov/charities/charity-research-tool#Location:Default>

<sup>22</sup> Colorado: <http://www.sos.state.co.us/ccsa/CcsaInquiryMain.do>

<sup>23</sup> Florida: <http://www.800helpfla.com/> “Gift Givers Guide” (unavailable 1/21/13 due to scheduled maintenance).

<sup>24</sup> Hawaii: <http://ag.hawaii.gov/charity/search.html>

<sup>25</sup> Illinois: <http://www.illinoisattorneygeneral.gov/charities/search/index.jsp>

Table 2 – States Posting Financial Information about Charitable Organizations

State (footnote to URL of financial page)	Search with EIN	Financial Information available	Shows EIN	Example of information available about the American Heart Association (Dallas, TX)	Links to contractors
Kansas <sup>26</sup>		Searchable database of registered charitable organizations.		Name and address with summary financial information. Shows expiration date of registration and undated financial information (receipts and fundraising expenses and ratio of fundraising to total receipts); advises that more financial information is on file with the Secretary of State.	
Maryland <sup>27</sup>		Searchable database of registered charitable organizations.		Summary financial information dated 2011. Reports total fundraising expense as higher than “charitable contributions” and that the organization does not use a “paid fundraiser.” Advises using Guidestar. See Note on last page of Table 2.	
Massachusetts <sup>28</sup>	√	Searchable database (called the “Public Charities Annual Filing website”) of documents filed by non-profits and charities.		Links to a variety of PDF files including Form 990 for 2011 (which shows the EIN).	
Michigan <sup>29</sup>	√	Searchable database of registered charitable organizations.	√	A summary report based on Form 990 data (from 2011); includes “Additional Program Services Information” reporting that AHA reported 31.81% of program service expenses were conducted during solicitations.	
Minnesota <sup>30</sup>	√	Searchable database of registered charitable organizations. (Difficult to use – requires choice of “Any state” to find out of state registrants.)	√	Summary financial data for fiscal year ending in 2011. No ratios or link to further information.	

<sup>26</sup> Kansas: <http://www.kscharitycheck.org/search.asp>

<sup>27</sup> Maryland: <http://www.sos.state.md.us/charity/SearchCharity.aspx>

<sup>28</sup> Massachusetts: <http://www.charities.ago.state.ma.us/>

<sup>29</sup> Michigan: <http://www.ag.state.mi.us/CharitableTrust/frmDefault.aspx>

<sup>30</sup> Minnesota: <http://www.ag.state.mn.us/Charities/CharitySearch.asp>

Table 2 – States Posting Financial Information about Charitable Organizations

State (footnote to URL of financial page)	Search with EIN	Financial Information available	Shows EIN	Example of information available about the American Heart Association (Dallas, TX)	Links to contractors
Mississippi <sup>31</sup>		Large PDF file that lists alphabetically registered charities and organizations exempt from registration in Mississippi		Shows reported revenue, total expenses, fundraising, administrative, other, and charitable expenses; percent of expenses for charitable purposes and for non-charitable expenses. Data shown for 2010.	
New Jersey <sup>32</sup>		Searchable database of registered charitable organizations; updated monthly as filings are received. Has a list links to charts showing distribution of expenses for “Top 10 Most Inquired About Charities” in 2012.		Summary financial data dated 6/30/11 presented as a small statement of income and expenses. (No ratios.)	
New Mexico <sup>33</sup>	√	Searchable database of registration materials and other information for registered charitable organizations	√	Links to filed documents; brief summary financials (no ratios), for 2010.	
North Dakota <sup>34</sup>		A searchable database of registered business entities including charitable organizations registered to solicit; requires clicking on a link that reads “charitable organization” to see details.		Brief financial summary with percentages for each category of revenue and expenses; data are very different from those seen in other state reports. No date given.	
Oklahoma <sup>35</sup>		A database of documents filed by registered charitable organizations. Requires clicking on a “filing number” to see details for an organization.		A list of document, some with live links. The most recent is a 123 page renewal registration PDF filed December 26, 2012 which includes a reproduction of the 2011 Form 990 (and hence the EIN).	√
Oregon <sup>36</sup>		Searchable database of registered charitable organizations. Allows search for a range of ZIP-codes.	√	Summary financial report (shows revenue as \$0) with program service, management, and fundraising expenses. No ratios.	√

<sup>31</sup> Mississippi: [http://www.sos.ms.gov/links/sec\\_char/2012%20Charity%20Report.pdf](http://www.sos.ms.gov/links/sec_char/2012%20Charity%20Report.pdf)

<sup>32</sup> New Jersey: <http://www.state.nj.us/lps/ca/charity/chardir.htm>

<sup>33</sup> New Mexico: <https://secure.nmag.gov/CharitySearch/>

<sup>34</sup> North Dakota: <https://apps.nd.gov/sc/busnsrch/busnSearch.htm>

<sup>35</sup> Oklahoma: <https://www.sos.ok.gov/corp/charityInquiryFind.aspx>

<sup>36</sup> Oregon: <http://www.doj.state.or.us/charigroup/Pages/searchcharities.aspx>

Table 2 – States Posting Financial Information about Charitable Organizations

State (footnote to URL of financial page)	Search with EIN	Financial Information available	Shows EIN	Example of information available about the American Heart Association (Dallas, TX)	Links to contractors
South Carolina <sup>37</sup>		Searchable database of charitable organizations filing with the office.		Summary financial information for year ending 6/30/11. Calculates a program service ratio.	
Tennessee <sup>38</sup>		Searchable database of registered charitable organizations.		Summary financial information for years ending from 2006 to 2011. Includes percentages for each category of revenue and expense.	
Washington <sup>39</sup>	√	Searchable database of registered charitable organizations; offers apps to search using Android and Apple portable devices.	√	Summary financial information for year ending 6/31/11. Calculates a program service ratio.	√
West Virginia <sup>40</sup>		Searchable database of registered charitable organizations.		Brief summary financial report with percentages; includes contributions from and disbursements in West Virginia. Has list of documents (with note that images are not currently available). Lists other states where organization is registered.	

<sup>37</sup> South Carolina: [http://www.sos.sc.gov/Public\\_Charities/Search\\_Charities](http://www.sos.sc.gov/Public_Charities/Search_Charities)

<sup>38</sup> Tennessee: <http://tnsos.org/charitable/CharitableOrgReports.php>

<sup>39</sup> Washington: <http://www.sos.wa.gov/charities/search.aspx>

<sup>40</sup> West Virginia: <http://apps.sos.wv.gov/business/charities/index.aspx>

Table 2 – States Posting Financial Information about Charitable Organizations

NOTES:

**URS** – Unified Registration Statement. A form that includes the information required for registration in many states. Some states publish the completed forms on their websites. Details about the URS can be found at <http://www.multistatefiling.org>

**Guidestar** – A website operated by Philanthropic Research, Inc., -- <http://www.guidestar.org>. Searching at this website yields access to data about recognized tax-exempt charities. Guidestar publishes an image of the organization's completed IRS Form 990 for recent years and, optionally, additional information supplied by the organization itself.

## Appendix 4 – Other Resources for Donors

### From the Charities Program of the State of Washington

(<http://www.sos.wa.gov/charities/ResourcesforDonors.aspx>)

#### Charity Watchdogs

- [American Institute of Philanthropy](#)  
A charity “watchdog” service that provides ratings and reviews over 500 charities after evaluating the financial health of these charities. Their goal is to promote wise giving decisions.
- [Better Business Bureau](#), Alaska, Oregon & Western Washington  
A private, nonprofit organization that aids consumers and business by supplying reports on the reliability of companies and charities. The BBB also provides information about scams and fraudulent business behavior.
- [BBB Wise Giving Alliance](#)  
The alliance evaluates charities that are subject of donor inquiries based on the voluntary council of Better Business Bureau standards for Charitable Solicitations. The alliance provides information about specific charities and offers a Wise Giving Guide
- [Charity Navigator](#)  
A private, independent organization that evaluates and provides ratings and reviews on over 5300 charities after assessing the financial health of these charities.
- [Evangelical Council for Financial Accountability](#)  
An accreditation agency which helps Christian, nonprofit organizations establish standard for financial accountability, fundraising and board governance.
- [Foundation Center](#)  
The Center maintains a comprehensive database for basic information about private and community foundation in the United States. It also operates research, education, and training programs designed to advance philanthropy at a variety of levels.
- [GuideStar](#)  
View and/or download copies of organizations IRS 990 information returns. GuideStar provides information on the programs, activities and finances of more than 640,000 nonprofit organizations, the latest news on philanthropy, and resources for donors and nonprofits.
- [Ministry Watch](#)  
An independent donor advocate facilitating the information needs of donors and offers an online database that profiles faith based charities and reports on nonprofit ministries.
- [National Center for Charitable Statistics, The Urban Institute](#)  
NCCS is a national clearinghouse of data on the nonprofit sector in the United States.

#### State Government:

- [Washington State Attorney General's Consumer Protection](#)  
The Attorney General’s office enforces the Charitable Solicitations Act. Complaints may be filed online with Consumer Protection at Consumer Complaint or by phone at 800-551-4636.

- [Washington State Combined Fund Drive](#)  
Washington State Workplace Giving Program
- [Washington State Department of Revenue](#)  
The Washington State agency providing assistance and information regarding state tax responsibilities for all entity types.
- [Washington State Gambling Commission](#)  
The Washington State agency that can assist organizations involved in fundraising activities involving raffles, bingo, casino or other games of chance.

### **Federal Government:**

- [Federal Trade Commission – Do Not Call List](#)  
A national consumer protection agency for the prevention of fraud, deception, and unfair business practices. Also, the FTC is home to the national “Do Not Call List.”
- [Federal Trade Commission – Telemarketing & Telephone Services](#)  
Information to help consumers avoid telemarketing scams.
- [Internal Revenue Service – Charities and Nonprofits Search Page](#)  
Search for a charitable organization to find out if a charity is exempt from federal taxation and how much of your contribution is tax-deductible. Also provides information on how to apply for tax-exempt status, filing requirements, and a toolkit containing federal forms and publications for tax-exempt organizations.

### **Additional resources (—Putnam Barber, November 2012)**

- [Charting Impact](#)  
A project of the Better Business Bureau, Guidestar and INDEPENDENT SECTOR to encourage nonprofits to ask, answer, and publish the results of five questions designed to get at the heart of program effectiveness.
- [PerformWell](#)  
A collaborative effort of Urban Institute, Child Trends, and Social Solutions to provide measurement tools and practical knowledge that human services professionals can use to manage their programs’ day-to-day performance.
- [GiveWell](#)  
An independent, nonprofit charity evaluator focused on how well programs actually work.
- [GreatNonprofits](#)  
A developer of tools that allow people to find, review, and share information about great -- and perhaps not yet great -- nonprofits.
- [Forbes magazine](#) – ratings for the 200 largest charities  
Each year the magazine presents statistics on these organizations’ financial and fundraising performance