

2023 Kansas Statutes

17-1763. Registration statement; audited financial statement; issuance of license and identification number; fee; rules and regulations. (a) Except for charitable organizations exempt under K.S.A. 17-1762, and amendments thereto, no charitable organization shall solicit funds in this state, nor employ a professional fund raiser to solicit funds in this state, for any charitable purpose, unless such organization has filed a registered statement with the attorney general prior to solicitation.

(b) The attorney general shall prescribe registration forms that shall be signed and sworn to by two authorized officers of the organization, including the chief fiscal officer, and shall include the following information about such organization's activities in this state:

- (1) The name of the organization and the name or names under which it intends to solicit;
- (2) the purpose for which such organization was organized;
- (3) the principal mailing address and street address of the organization and the mailing addresses and street addresses of any offices in this state;
- (4) the names and mailing addresses and street addresses of any subsidiary or subordinate chapters, branches or affiliates in this state;
- (5) the place where and the date when the organization was legally established, the form in which such organization is organized and a reference to any determination of such organization's tax-exempt status, if any, under the federal internal revenue code of 1986;
- (6) the names and mailing addresses and street addresses of the officers, directors, trustees and principal salaried employees of the organization;
- (7) the name and mailing address and street address of the person having custody of such organization's financial records;
- (8) the names of the individuals or officers of the organization who will have responsibility for the custody of the contributions;
- (9) the names of the individuals or officers of the organization who will have responsibility for the distribution of the contributions;
- (10) the names of the individuals or officers of the organization who will have responsibility for the conduct of solicitation activities;
- (11) the general purposes for which the organization intends to solicit contributions;
- (12) a statement indicating whether the organization intends to solicit contributions directly or have such solicitation done on such organization's behalf by others and naming any professional fund raiser the organization intends to use;
- (13) a statement indicating whether the organization is authorized by any other governmental authority to solicit contributions and whether such organization is or has ever been enjoined by any court from soliciting contributions;
- (14) the cost of fundraising incurred or anticipated to be incurred by the organization, including a statement of such costs as a percentage of contributions received; and
- (15) a copy of the federal income tax return of the charitable organization, if the charitable organization is required to file such; otherwise a financial statement covering complete disclosure of the fiscal activities of the organization during the preceding year. The financial statement shall be submitted on forms approved by the attorney general, signed and sworn by at least two authorized officers of the organization, including the chief fiscal officer. Such financial statement shall include a balance sheet and statement of income and expense, clearly setting forth the following: Gross receipts and gross income from all sources, broken down into total receipts and income from each separate solicitation project or source; cost of administration; cost of solicitation; cost of programs designed to inform or educate the public; funds or properties transferred out of this state, with explanation as to recipient and purpose; and total net amount disbursed or dedicated for each major purpose, charitable or otherwise.

(c) A charitable organization that received contributions in excess of \$500,000 during the organization's most recently completed fiscal year shall file, in addition to the federal income tax returns or the statement required by subsection (b), an audited

financial statement for the charitable organization's most recently completed fiscal year, prepared in accordance with generally accepted accounting principles, and the opinion of an independent certified public accountant on the financial statement.

(d) Upon receipt of a proper registration and payment of applicable fees, the attorney general shall issue a charitable solicitation license and identification number. All certificates of registration and identification numbers issued to charitable organizations shall expire on the last day of the sixth month following the month in which the fiscal year of the charitable organization ends.

(e) Every charitable organization required to register with the attorney general shall pay a fee of \$25 with each registration.

(f) (1) The attorney general may adopt rules and regulations necessary for the administration of the charitable organizations and solicitations act.

(2) All rules and regulations, orders, directives and standards of the secretary of state relating to the charitable organizations and solicitations act that are in effect on June 30, 2021, shall be deemed to be the rules and regulations, orders, directives and standards of the attorney general and shall continue to be effective until amended, revoked or nullified pursuant to law.

(g) A state agency or state official shall not impose any annual filing or reporting requirements on a private foundation, as defined in 26 U.S.C. § 509(a), as in effect on July 1, 2021, or a charitable trust, as defined in 26 U.S.C. § 4947(a)(1), as in effect on July 1, 2021, that are more stringent, restrictive or expansive than such requirements in the Kansas Statutes Annotated or federal law.

History: L. 1988, ch. 96, § 5; L. 1993, ch. 135, § 1; L. 2005, ch. 83, § 1; L. 2021, ch. 110, § 13; May 27.