

HOUSE BILL 145

By Holsclaw

AN ACT to amend Tennessee Code Annotated, Title 3,  
Chapter 17, Part 1 and Title 48, Chapter 101, Part  
5, relative to charitable organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 3-17-104(c)(4), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (c)(1), for the period of July 1, 2023, through January 31, 2024, the initial application fee referenced in subdivision (c)(1) is ten dollars (\$10.00) rather than fifty dollars (\$50.00).

SECTION 2. Tennessee Code Annotated, Section 3-17-104(c)(5), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (c)(2), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subdivision (c)(2) is ten dollars (\$10.00) rather than the fees established in subdivision (c)(2) and by rule promulgated by the secretary of state.

SECTION 3. Tennessee Code Annotated, Section 3-17-106(a)(3), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (a)(2), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subdivision (a)(2) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

SECTION 4. Tennessee Code Annotated, Section 48-101-504(b)(2), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (b)(1), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subdivision (b)(1) is ten dollars (\$10.00) rather than fifty dollars (\$50.00).

SECTION 5. Tennessee Code Annotated, Section 48-101-506(c)(3), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (c)(1), for the period of July 1, 2023, through June 30, 2024, the registration renewal fee is ten dollars (\$10.00) regardless of the organization's gross revenue.

SECTION 6. Tennessee Code Annotated, Section 48-101-506(f)(2), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (f)(1), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subdivision (f)(1) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

SECTION 7. Tennessee Code Annotated, Section 48-101-507(a)(7), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (a)(4), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subdivision (a)(4) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

SECTION 8. Tennessee Code Annotated, Section 48-101-507(a)(8), is amended by deleting the subdivision and substituting the following:

Notwithstanding subdivision (a)(6), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subdivision (a)(6) is ten dollars (\$10.00) rather than two hundred fifty dollars (\$250).

SECTION 9. Tennessee Code Annotated, Section 48-101-507(b)(4), is amended by deleting the subdivision and substituting the following:

(4) Notwithstanding subdivision (b)(2), for the period of July 1, 2023, through June 30, 2024, the fee referenced in subsection (b)(2) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

SECTION 10. Tennessee Code Annotated, Section 48-101-506(f), is amended by adding the following as a new subdivision:

Notwithstanding subdivision (f)(1), the aggregate late fees under subsection (f)(1) assessed to any entity must not exceed three hundred dollars (\$300) in any calendar year.

SECTION 11. Tennessee Code Annotated, Section 48-101-521, is amended by adding the following as a new subsection:

Any charitable organization, other than a bona fide religious institution, that solicits and receives contributions exceeding twenty-five thousand dollars (\$25,000) for a charitable purpose related to a disaster in this state and that does not expend all contributions received within two (2) years of the commencement of solicitations shall file a report with both the secretary of state and the attorney general and reporter detailing both the timing and anticipated placement for the expenditures of the remaining funds. This report must be filed by the last day of the twenty-fourth month following the commencement of solicitations. A charitable organization may request an exemption from the requirements of this subsection from the secretary of state and the attorney general and reporter; however, both the secretary of state and the attorney general and reporter must first approve the request.

SECTION 12. This act takes effect July 1, 2023, the public welfare requiring it.