

HOUSE BILL 1979

By Ramsey

AN ACT to amend Tennessee Code Annotated, Title 48,  
Chapter 101, relative to charitable solicitations.

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

SECTION 1. Tennessee Code Annotated, Section 48-101-502(b), is amended by deleting the subsection and substituting the following:

(b) "Educational institution", for the purposes of this section, means an organization organized and operated exclusively for educational purposes and which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on, and which is accredited by a recognized accrediting agency or has been approved to operate by a local board of education, the achievement school district, or the state board of education. Included in such definition are organizations composed of parents of students and other persons connected with the institution, which are organized and operated for the purpose of conducting activities in support of the operations or extracurricular activities of such institutions. "Educational institution" also includes private foundations soliciting contributions exclusively for such organizations.

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

(e) The secretary of state may extend the time for filing a renewal application for a period not to exceed ninety (90) days, during which time the previous registration remains in effect. If an organization has been permitted additional time to file an exempt organization return with the internal revenue service, upon submission of proof of such extension, the secretary may extend the time for filing a renewal application for an

additional period not to exceed sixty (60) days, during which time the previous registration remains in effect.

SECTION 3. This act shall take effect July 1, 2016, the public welfare requiring it.