

AN ACT relating to charities.

*Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

➔SECTION 1. A NEW SECTION OF KRS CHAPTER 367 IS CREATED TO READ AS FOLLOWS:

*(1) Absent the showing of a compelling state interest, a state agency or state official shall not impose any filing or reporting requirements that are more burdensome than the requirements authorized by the Kentucky Revised Statutes on an organization that is:*

*(a) Determined by the Internal Revenue Service to be a tax exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code; or*

*(b) Regulated or specifically exempted from regulation pursuant to KRS 367.650 to 367.670.*

*(2) The restrictions on filing and reporting in subsection (1) of this section do not apply in the case of the state's direct spending programs, state grants, state contracts, or enforcement of criminal law against specific nonprofit organizations.*

*(3) Nothing in this section may be construed to limit or restrict the powers, duties, remedies, or penalties available to the Attorney General, the Commonwealth of Kentucky, or any private person under any other provision of statutory or common law.*

➔Section 2. This Act may be cited as the Charity Protection Act.

➔Section 3. This Act takes effect August 1, 2022.