

## CHAPTER 28

## (SB 8)

AN ACT relating to donations.

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

➔SECTION 1. A NEW SECTION OF KRS 367.170 TO 367.300 IS CREATED TO READ AS FOLLOWS:

- (1) (a) *As used in this section, "charitable or civic organization" means a person determined by the Internal Revenue Service or the Kentucky Department of Revenue to be a tax-exempt organization.*
- (b) *"Charitable or civic organization" does not include a person or organization operating for profit.*
- (2) *A person that is not a charitable or civic organization shall not place or maintain a receptacle in public view for the purpose of collecting donated clothing, household items, and other items for future resale unless the person places on the receptacle a permanent label or sign that includes the following information:*
  - (a) *A statement that reads as follows: "Donations made here support a for-profit business, do not qualify as a charitable contribution, and are not tax-deductible."; and*
  - (b) *The person's name and phone number or e-mail address.*

*The sign or label shall be in the largest lettering that the receptacle will accommodate, but shall not be less than three (3) inches in height and one-half (1/2) inch in width. The sign or label shall be placed immediately below the opening in the box used to deposit donations.*

- (3) *A violation of this section shall be an unlawful act under KRS 367.170.*
- (4) *The county attorney shall have concurrent jurisdiction with the Attorney General in enforcing this section, and shall have the powers granted the Attorney General under KRS 367.110 to 367.300 if he or she assumes jurisdiction. Actions brought under KRS 367.990(1) and (2) by the county attorney shall be in the name of the county and any penalties imposed shall be paid to the county.*

**Signed by the Governor March 20, 2009.**