

1 AN ACT relating to charities.

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

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

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

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

11 *(b) Regulated or specifically exempted from regulation pursuant to KRS*
12 *367.650 to 367.670.*

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

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

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

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