

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) (a) Absent the showing of a compelling state interest, no state agency or state*
6 *official shall impose any filing or reporting requirements that are more*
7 *burdensome than the requirements authorized by the Kentucky Revised*
8 *Statutes on an organization that is:*

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

12 *2. Regulated or specifically exempted from regulation under KRS*
13 *367.650 to 367.670.*

14 *(b) Any filing or reporting requirements shall be narrowly tailored to achieve*
15 *such compelling state interest.*

16 *(2) This strict scrutiny standard shall not apply to the state's direct spending*
17 *programs or enforcement of criminal law against specific nonprofit*
18 *organizations.*

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

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

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