1977 S.C. Op. Atty. Gen. 223 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-294, 1977 WL 24634

Office of the Attorney General

State of South Carolina Opinion No. 77-294 September 19, 1977

*1 TO: Eric W. Pantsari Administrator Public Charities Department of State

QUESTION:

Whether a church or other religious organization must register under the terms of the South Carolina Solicitation of Charitable Funds Act when contributions are solicited from the public.

AUTHORITIES:

Section 33–55–10, et seq., Code of Laws of South Carolina (1976).

DISCUSSION:

You have requested an opinion from this office concerning whether a church or other religious organization must register under the terms of the South Carolina Solicitation of Charitable Funds Act [Section 33–55–10, et seq., Code of Laws of South Carolina (1976)] when contributions are solicited from the public. Section 33–55–20 specifically provides that for the purposes of the Act, the term 'charitable organization' shall <u>not</u> include a 'duly constituted religious organization or any group affiliated with and forming an integral part of such organization no part of net income of which inures to the direct benefit of any individual and which have received a declaration of current tax exempt status from the government of the United States.' (Emphasis added). Any religious organization or affiliated group which complies with these statutory requirements is by definition excluded from the provisions of the Act.

Section 33–55–40, however, requires all other charitable organizations to register, if they intend to solicit contributions with this State, prior to any solicitation. The Section also provides that this registration is required only if there are no contrary provisions in the chapter. Such a contrary section is 33–55–60, which specifically exempts particular groups from the registration requirement.

Subsection (1) exempts three groups from the requirement. Religious organizations as well as religious societies are not required to file registration statements. The final group which is exempt from registration by virtue of Section 33–55–60(1) is composed of those 'institutions affiliated therewith which are under the supervision or control thereof, or which are indirectly affiliated therewith and which own, maintain and operate homes for the aged for its membership in which are contained house of worship, when solicitation is confined to members, families of members, corporations, foundations, trustees, or employees of such organizations.' (Emphasis added). Any institution of a religious organization or religious society which meets all of these requirements will be exempt from the registration requirement of the Solicitation of Charitable Funds Act. Therefore, if an institution solicited funds from the general public, or failed to comply with any other of the statutory provisions required for exemption, it would not forced to comply with the registration provisions of Section 33–55–40.

CONCLUSION:

It is the opinion of this office that 'duly constituted religious organizations or any group affiliated with and forming an integral part of such organizations' which comply with the requirements of Section 33–55–20 for such groups are specifically exempt from the provisions of the Act. Furthermore, religious organizations, religious societies, as well as those institutions which meet the requirements provided in Section 33–55–60, are exempt from the filing of registration statements as required in Section 33–55–40.

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