



CHAPTER 131F
ARTICLE 1 - GENERAL PROVISIONS

N.C.G.S. § 131F-3.

Exemptions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-119, s. 1 — tenth act in the lineage	21 September 2026, 01:23 UTC	76b1d32dc0de1f2c1cd4a522 - c96a511a2cf8804be6f3b5d1 - 1ea2dacf3d27c20d

The following are exempt from the provisions of this Chapter:

Any person who solicits charitable contributions for a religious institution.

Solicitation of charitable contributions by the federal, State, or local government, or any of their agencies.

Any person who receives less than fifty thousand dollars (\$50,000) in contributions in any calendar year and does not provide compensation to any officer, trustee, organizer, incorporator, fund-raiser, or solicitor. Compensation to any organizer or incorporator does not include professional fees paid to licensed attorneys or licensed accountants. A charitable organization may demonstrate to the Department that it receives less than fifty thousand dollars (\$50,000) in contributions by providing any of the following:

- a.A copy of its most recently completed and filed Internal Revenue Service Form 990 or Form 990-EZ or an applicable successor form.
- b.A copy of the message confirming its submission of the Internal Revenue Service Form 990-N or an applicable successor form.
- c.A copy of its budget for the current year that was approved by its governing board and that includes projected revenue and projected expenses.
- d.A completed financial form developed by the Department.
- e.Any other evidence satisfactory to the Department.

Any educational institution, the curriculum of which, in whole or in part, is registered, approved, or accredited by the Southern Association of Colleges and Schools or an equivalent regional accrediting body, any educational institution in compliance with Article 39 of Chapter 115C of the General Statutes, any foundation or department having an established identity with any of these educational institutions, and any

organization with a membership that is composed solely of 20 or more educational institutions as defined under this Chapter.

Any hospital licensed pursuant to Article 5 of Chapter 131E or Article 2 of Chapter 122C of the General Statutes and any foundation or department having an established identity with that hospital if the governing board of the hospital, authorizes the solicitation and receives an accounting of the funds collected and expended.

Any noncommercial radio or television station.

A qualified community trust as provided in 26 C.F.R. § 1.170A-9(e)(10) through (e)(14).

A bona fide volunteer or bona fide employee or salaried officer of a charitable organization or sponsor.

An attorney, investment counselor, or banker who advises a person to make a charitable contribution.

A volunteer fire department, REACT (Radio Emergency Associated Communications Teams), rescue squad, or emergency medical service.

A Young Men's Christian Association or a Young Women's Christian Association.

A nonprofit continuing care facility licensed under Article 64 of Chapter 58 of the General Statutes.

Any tax exempt nonprofit fire or emergency medical service organization involved in the sale of goods or services that does not ask for a donation.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



Nº	YEAR	ACT	CHARACTER
01	1981	c. 886, s. 1	ENACTED
02	1983	c. 320, ss. 1, 2	AMENDED
03	1991	c. 45, s. 24	AMENDED
04	1991	1993 (Reg. Sess., 1994), c. 759, s. 2	AMENDED
05	1991	1995 (Reg. Sess., 1996), c. 650, s. 1	AMENDED

06	1997	S.L. 1997-329, s. 1	AMENDED
07	2003	S.L. 2003-373, s. 3	AMENDED
08	2005	S.L. 2005-230, s. 1	AMENDED
09	2011	S.L. 2011-27, s. 1	AMENDED
10	2023	S.L. 2023-119, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 131F-3 (2023).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1981, c. 886, s. 1; 1983, c. 320, ss. 1, 2; 1991, c. 45, s. 24; 1993 (Reg. Sess., 1994), c. 759, s. 2; 1995 (Reg. Sess., 1996), c. 650, s. 1; 1997-329, s. 1; 2003-373, s. 3; 2005-230, s. 1; 2011-27, s. 1; 2023-119, s. 1.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

