

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1835 Session of  
1993

INTRODUCED BY M. N. WRIGHT, FARGO, FLICK, STERN, SAURMAN,  
B. SMITH, HERMAN, GERLACH, CLARK, HENNESSEY, ROONEY, WAUGH,  
PHILLIPS, RAYMOND, ROHRER, MASLAND, MILLER, PESCI, LAUGHLIN,  
TIGUE, McCALL AND TRICH, JUNE 21, 1993

REFERRED TO COMMITTEE ON STATE GOVERNMENT, JUNE 21, 1993

AN ACT

1 Amending the act of December 19, 1990 (P.L.1200, No.202),  
2 entitled "An act providing for the registration and  
3 regulation of solicitations by charitable organizations,  
4 professional fundraisers and other solicitors; imposing  
5 additional powers on the Department of State and the Office  
6 of Attorney General; prescribing civil and criminal  
7 penalties; and making a repeal," providing for submission of  
8 certain forms in lieu of audit.

9 The General Assembly of the Commonwealth of Pennsylvania  
10 hereby enacts as follows:

11 Section 1. Section 5 of the act of December 19, 1990  
12 (P.L.1200, No.202), known as the Solicitation of Funds for  
13 Charitable Purposes Act, is amended by adding a subsection to  
14 read:

15 Section 5. Registration of charitable organizations; financial  
16 reports; fees; failure to file.

17 \* \* \*

18 (f.1) Submission of IRS Form 990 in lieu of audit.--

19 Notwithstanding the provisions of subsection (f), a charitable  
20 organization which receives contributions of less than \$100,000

1 may submit to the department a copy of its most recent Internal  
2 Revenue Service 990 Form submitted to the Internal Revenue  
3 Service in lieu of an audit or review by an independent public  
4 accountant.

5 \* \* \*

6 Section 2. This act shall take effect in 60 days.