

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1150 Session of  
1999

INTRODUCED BY FLICK, MASLAND, SEYFERT, ARGALL, ARMSTRONG, BARD,  
BELFANTI, CLARK, COLAFELLA, COY, DALEY, FREEMAN, GODSHALL,  
HENNESSEY, HERMAN, HERSHEY, HUTCHINSON, KAISER, LAUGHLIN,  
LYNCH, MAHER, MELIO, R. MILLER, PESCI, RAMOS, READSHAW,  
SATHER, STABACK, STERN, STEVENSON, E. Z. TAYLOR, THOMAS,  
TRELLO, VAN HORNE, WILT AND ZIMMERMAN, MARCH 30, 1999

REFERRED TO COMMITTEE ON STATE GOVERNMENT, MARCH 30, 1999

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," further providing for  
8 reports by charitable organizations.

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

11 Section 1. Section 5(f) 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 to read:

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

16 \* \* \*

17 (f) Audit of certain financial reports.--The financial  
18 report of every charitable organization which [received]  
19 receives annual contributions [in excess of \$100,000] of

1 \$125,000 or more shall be audited by an independent certified  
2 public accountant or public accountant. Except for the  
3 charitable organizations described in section 6(a)(3), [the  
4 financial report of] every charitable organization which  
5 receives annual contributions [in excess] of at least [\$25,000]  
6 \$50,000, but less than [\$100,000] \$125,000, shall be [reviewed  
7 or audited] required to have a review or audit of their  
8 financial statements performed by an independent certified  
9 public accountant or public accountant. An audit or review is  
10 optional for any charitable organization which receives annual  
11 contributions of less than [\$25,000] \$50,000 or for any  
12 charitable organization described in section 6(a)(3) which  
13 receives annual contributions of less than [\$100,000] \$125,000.  
14 Audits shall be performed in accordance with the [Statement]  
15 Statements on Auditing Standards of the American Institute of  
16 Certified Public Accountants [and], whereas reviews shall be  
17 performed in accordance with the [Statement] Statements on  
18 Standards for Accounting and Review Services of the American  
19 Institute of Certified Public Accountants.

20 \* \* \*

21 Section 2. The act is amended by adding a section to read:  
22 Section 22.1. Severability.

23 The provisions of this act are severable. If any provision of  
24 this act or its application to any person or circumstance is  
25 held invalid, the invalidity shall not affect other provisions  
26 or applications of this act which can be given effect without  
27 the invalid provision or application.

28 Section 3. This act shall take effect in 60 days.