

Using the Nonprofit Legal Compendium



Goals for Today

- Purpose and history of the Legal Compendium
- How to use the interactive digital version
- Applications for legal and non-legal research



Housekeeping

- The event is being recorded, and the recording will be posted online
- Speaker biographies, slides, and related materials available online
- All participants are muted
- Please type your questions or comments into the Q&A box

Advisory Committee

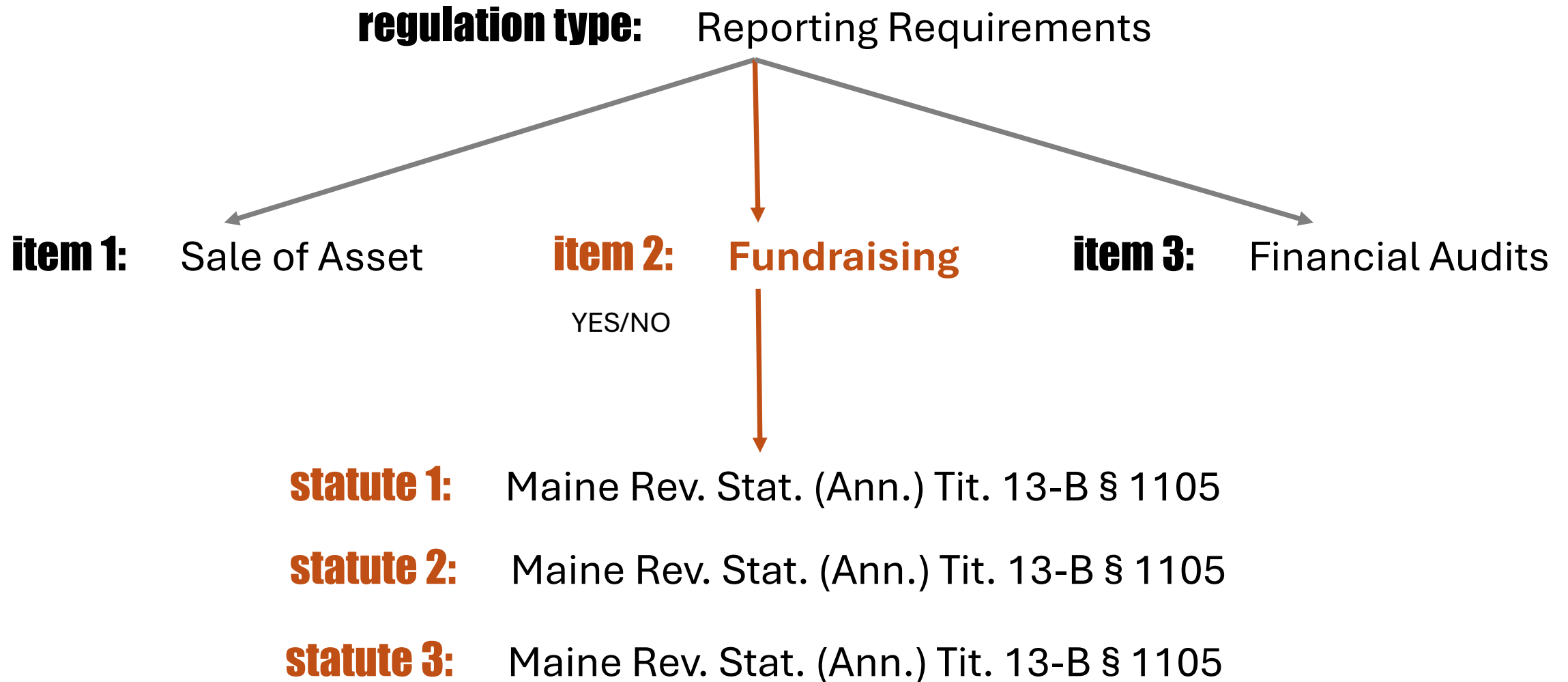
- **Alan J. Abramson**, George Mason University
- **Angela Bies**, University of Maryland
- **Nathan Dietz**, University of Maryland
- **Leslie Friedlander**, Office of the Oklahoma Attorney General
- **Brian Galle**, UC Berkeley Law
- **Karen Gano** (formerly Connecticut Attorney General Office)
- **Philip Hackney**, University of Pittsburgh
- **Teresa Harrison**, Drexel University
- **Karin Kunstler Goldman**, New York State Dpt. of Law, Charities Bureau
- **Ruth Madrigal**, KPMG (formerly US Treasury Department)
- **Amy Coates Madsen**, Maryland Nonprofits
- **Lloyd Hitoshi Mayer**, Notre Dame University
- **George Mitchell**, City University of New York
- **Cynthia Schuman Ottinger**, Aspen Institute
- **Marc Owens**, Loeb & Loeb, LLP (formerly IRS Exempt Organizations Division)
- **Sue Santa**, Girl Scouts of America (formerly Council on Foundations)
- **Steven R. Smith** (formerly APSA)
- **Eugene Steuerle**, Urban Institute
- **Mary Shelley**, University of Pennsylvania Carey Law School
- **John Tyler**, Kauffman Foundation

Legal Compendium: What is it?

- Documents state-level legal requirements governing nonprofit organizations in the U.S
- Codified legal expertise



Unit of Analysis: Individual Statutes



Legal Compendium: Regulatory Categories

47 topics spanning the life cycle of a nonprofit organization

Areas of law

- Bifurcation of regulatory body
- Audits
- Defined remedies
- Exemptions from registering
- Notice or action for dissolutions
- Notice/filing/review of transactions
- Notice/oversight of hospital conversions
- Oversight of professional fundraisers
- Registration law

Functional categories

- Formative actions: registration and exemptions
- Reform actions: dissolutions, transactions, remedies
- Reporting requirements: audits, fundraising
- Regulatory architecture: bifurcation, registration office

Regulatory types

- Requirements
- Exemptions
- Remedies

Live Demo of Digitized LC


- *One example: How does my state regulate fundraising?*
 - Show Pennsylvania
 - Category: Oversight of fundraisers
 - 8 sub-categories
 - “Does the state require registration by fundraising counsel?”
 - Now compare to Georgia
 - How many states require registration?

Other Possible Uses

- *How many states require notice to the state when hospitals merge?*
- *Compare statute text between states*
- *What are the audit thresholds?*
 - For a particular state
 - Compare states
- *Requirements for a dissolution*
 - Understand distinctions between voluntary, judicial, & administrative
- *Processes for sale of assets*
- *Compare statute requirements between 2023 and 2019*

Additional Resources

Dataset Timeline

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- V1: 2016 Cindy Lott, Faisal Sheikh, Karin Kunstler Goldman, Belinda Johns, Marcus Gaddy and Maura R. Farrell
 - V2: 2019 Cindy Lott, Mary Shelly, Nathan Dietz, Put Barber, Rob Greenleaf
 - V3: 2024 Mary Shelly, Cindy Lott, Ethan Roberson
 - V4: 2024 Elizabeth Boris, Teresa Harrison, Jesse Lecy

Statutory Citations and the Challenge of a Universal Format

code_univ_citation: Maine Rev. Stat. (Ann.) Tit. 13-B § 1105

Maine • Rev. Stat. • (Ann.) • Tit. 13-B • § 1105

code_state

code_label

code_annotated

code_chap_title

code_section

- California Corp. Code § 6511
- California Gov. Code (Ann.) § 12599.5
- California Code of Regulations Title 11 § 300-316
- Illinois Comp. Stat. § 105/112.35
- Maryland Bus. Reg. Code (Ann.) § 6-101
- Maryland Corp. & Associations Code § 3-407