



State of Tennessee

PUBLIC CHAPTER NO. 615

HOUSE BILL NO. 1708

By Representatives McCalmon, Bricken, Hawk, Hardaway, Moody

Substituted for: Senate Bill No. 1662

By Senators Swann, Rose

AN ACT to amend Tennessee Code Annotated, Title 3, Chapter 17, Part 1 and Title 48, Chapter 101, Part 5, relative to charitable organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 3-17-104(c)(4), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (c)(1), for the period of July 1, 2024, through January 31, 2025, the initial application fee referenced in subdivision (c)(1) is ten dollars (\$10.00) rather than fifty dollars (\$50.00).

SECTION 2. Tennessee Code Annotated, Section 3-17-104(c)(5), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (c)(2), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subdivision (c)(2) is ten dollars (\$10.00) rather than the fees established in subdivision (c)(2) and by rule promulgated by the secretary of state.

SECTION 3. Tennessee Code Annotated, Section 48-101-504(b)(2), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (b)(1), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subdivision (b)(1) is ten dollars (\$10.00) rather than fifty dollars (\$50.00).

SECTION 4. Tennessee Code Annotated, Section 48-101-506(b)(2)(A), is amended by deleting "five hundred thousand dollars (\$500,000) in gross revenue" and substituting "one million dollars (\$1,000,000) in gross revenue".

SECTION 5. Tennessee Code Annotated, Section 48-101-506(c)(3), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (c)(1), for the period of July 1, 2024, through June 30, 2025, the registration renewal fee is ten dollars (\$10.00) regardless of the organization's gross revenue.

SECTION 6. Tennessee Code Annotated, Section 48-101-506(f)(2), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (f)(1), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subdivision (f)(1) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

SECTION 7. Tennessee Code Annotated, Section 48-101-507(a)(7), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (a)(4), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subdivision (a)(4) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

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SECTION 8. Tennessee Code Annotated, Section 48-101-507(a)(8), is amended by deleting the subdivision and substituting instead the following language:

() Notwithstanding subdivision (a)(6), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subdivision (a)(6) is ten dollars (\$10.00) rather than two hundred fifty dollars (\$250).

SECTION 9. Tennessee Code Annotated, Section 48-101-507(b)(3), is amended by adding the following after "to the best of their knowledge.":

Financial reports must be assessed a late fee of twenty-five dollars (\$25.00) for each month, or portion thereof, that the financial report is late filed. The late filing fee must accompany every late filed financial report. In addition to the late fee provided for herein, a person who files a late financial report may also be subject to the imposition of civil penalties for violating a provision of this section.

SECTION 10. Tennessee Code Annotated, Section 48-101-507(b)(4), is amended by deleting the subdivision and substituting instead the following language:

(4) Notwithstanding subdivision (b)(2), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subsection (b)(2) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

SECTION 11. Tennessee Code Annotated, Section 48-101-507(b), is amended by adding a new, appropriately designated subdivision:

() Notwithstanding subdivision (b)(3), for the period of July 1, 2024, through June 30, 2025, the fee referenced in subsection (b)(3) is ten dollars (\$10.00) rather than twenty-five dollars (\$25.00).

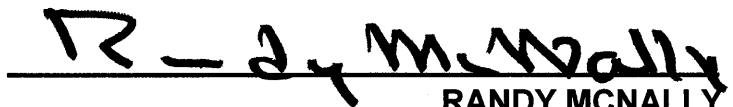
SECTION 12. Section 4 of this act takes effect upon becoming a law, the public welfare requiring it. Sections 1-3 and 5-11 take effect on July 1, 2024, the public welfare requiring it.

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PASSED: March 11, 2024



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 27th day of March 2024



BILL LEE, GOVERNOR