

# House Research Act Summary

**CHAPTER:** 45

**SESSION:** 2001 Regular Session

**TOPIC:** Charitable Organization Reports

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## Overview

Amends deadlines for charitable organizations to file annual reports and federal tax information with the Attorney General.

### Section

- 1 **Annual report deadline.** Changes the deadline for charitable organizations to file an annual report with the attorney general from June 30 to July 15 (if books are kept on a calendar year basis). For organizations on a fiscal year basis, changes deadline from six months after the close of the fiscal year to the 15<sup>th</sup> day of the seventh month after the close of the fiscal year. Permits the Attorney General to extend the deadline for four months, instead of three.
- 2 **Federal tax returns.** Strikes language authorizing an extension of the duty to file federal tax information with the annual report.
- 3 **Effective date.** Effective the day following final enactment.