



2025-2026 General Assembly

HOUSE BILL 517:

Modify Nonprofit Corporations Act/Charitable Organizations, Part II:

Require Annual Reports to the Secretary of State

Analysis of: S.L. 2026-52, Part II

Date: August 17, 2026

Prepared by: Legislative Analysis
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Part II of S.L. 2026-52 (House Bill 517) requires domestic and foreign nonprofit corporations authorized to conduct affairs in this State to submit paper or electronic annual reports to the Secretary of State. There is a filing fee of \$25 for paper reports and \$18 for electronic reports. The annual reports must include specified information, such as the state or country under whose law the corporation is incorporated, address of the registered office, and basic information about principal officers. If the Secretary of State does not receive the report within 60 days of the due date, the report would be presumed delinquent and could be grounds for administrative dissolution of the corporation.

Charitable organizations and sponsors are deemed to have met the reporting requirement if certain criteria are met. The Secretary of State is authorized to waive the reinstatement fee of a corporation seeking reinstatement following administrative dissolution due to delinquent filing until January 1, 2029.

This Part becomes effective January 1, 2027, and applies to annual reports due on or after that date.

Kara McCraw
Director



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