

Update on new Mississippi requirement for nonprofits to file annual report

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Any church that is not incorporated as a nonprofit with the Secretary of State's office will not be subject to the requirements listed in House Bill 1344.

The below one pager from the Secretary of State's office answers this question and others concerning HB 1344. Pay special attention to the paragraph which reads, "**IF** an entity is **formed/filed with the Secretary of State's Office as a nonprofit**, including religious organizations and churches, it will be required to file this report annually. If the entity is not formed/filed with the Secretary of State's Office, it will not be susceptible to this new requirement."

If you are concerned that incorporated churches who have registered with the Secretary of State's office must comply with House Bill 1344, contact your state representative and senator.

As good citizens, we should interact with our public servants, not react. We at the Christian Action Commission would be glad to help you plan a God and Country Rally for your church, association, or county to express appreciation for public servants and pray for them. Contact us at 601-292-3329 if we can help.

NEW! NONPROFIT ANNUAL REPORT REQUIREMENT

(House Bill 1344, 2024 Legislative Session)

ABOUT

- Similar in design to the LLC and corporation annual reports.
- Nonprofits registered with the Secretary of State's Office (both foreign and domestic) must file this report every year.
 - o IF an entity is **formed/filed with the Secretary of State's Office as a nonprofit**, including religious organizations and churches, it will be required to file this report annually. If the entity is not formed/filed with the Secretary of State's Office, it will not be susceptible to this new requirement.
 - o The only exclusion from this reporting requirement HB 1344 provides is water associations as defined by *Miss. Code Ann. Section 79-11-394*.
- This requirement is completely separate from a nonprofit's Charity registration. If the nonprofit solicits donations, it will still need to file with our Charities Division. For questions as to whether or not a nonprofit is a charity and needs to register, please contact our Charities Division at (601) 359-1599.

FILING

- The nonprofit annual report is FREE and only basic information is required.
- Submit on sos.ms.gov (most of the requested information will populate on the form automatically), and ensure:
 - o The email address and principal office address are accurate;
 - o The names, titles, and business address of the principal officers are accurate;
 - o The description of the nature of its business is accurate; and
 - o To indicate if the organization has received public funds and list any governmental entity that distributed these public funds.
 - "Public funds" means funds received by the organization during its most recently completed fiscal year which were received by the State of Mississippi or any local governmental authority located within the State of Mississippi.
 - The amount of funds or the nature of its disbursement is **NOT** required to be filed.
- Reports will be available starting **January 1** each year and will be **due by May 15**.
 - o Failure to file the Annual Report may result in administrative dissolution.
 - o A nonprofit that is administratively dissolved by our office may file to reinstate at a charge of \$50.00.