A BILL ENTITLED

AN ACT concerning

Business Regulation – Charitable Contribution – Definition

FOR the purpose of altering the definition of “charitable contribution” to exclude donations of property made with a certain intent and an authorization for or a discount on the use of certain services or materials, equipment, or facilities for purposes of provisions of law regulating charitable organizations and charitable representatives; and generally relating to charitable contributions.

BY repealing and reenacting, without amendments,
Article – Business Regulation
Section 6–101(a)
Annotated Code of Maryland
(2015 Replacement Volume and 2022 Supplement)

BY repealing and reenacting, with amendments,
Article – Business Regulation
Section 6–101(c)
Annotated Code of Maryland
(2015 Replacement Volume and 2022 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Business Regulation

6–101.

(a) In this title the following words have the meanings indicated.

(c) (1) “Charitable contribution” means a contribution made on a
representation that it will be used for a charitable purpose.

(2) “Charitable contribution” includes the payment, transfer, or enforceable pledge of financial help, including money, credit, property, or services.

(3) “Charitable contribution” does not include:

(i) an unsolicited gift;

(ii) a government grant or government money;

(iii) membership assessments, dues, or fines;

(iv) a payment for property sold or services rendered by a charitable organization, unless the property is sold or the services are rendered in connection with a charitable solicitation; [and]

(v) a public safety contribution as defined in subsection (j) of this section;

(VI) A DONATION OF PROPERTY THAT IS INTENDED TO BE REDISTRIBUTED WITHOUT CHARGE FOR A BENEVOLENT, EDUCATIONAL, ELEEMOSYNARY, HUMANE, PATRIOTIC, PHILANTHROPIC, OR RELIGIOUS PURPOSE; AND

(VII) AN AUTHORIZATION FOR OR A DISCOUNT ON THE USE OF SERVICES OR MATERIALS, EQUIPMENT, OR FACILITIES, INCLUDING THOSE RELATING TO:

1. ADVERTISING; AND

2. BROADCAST AIRTIME, INCLUDING PUBLIC SERVICE ANNOUNCEMENTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2023.