



Ohio Revised Code

Section 109.26 Registration of charitable trusts.

Effective: January 10, 1978

Legislation: House Bill 659 - 112th General Assembly

Except as provided in this section, every charitable trust established or active in this state shall register with the attorney general. The attorney general shall prepare and maintain a register of such charitable trusts. The following are not required to register under this section:

- (A) Charitable remainder trusts created after July 31, 1969, gifts to which are deductible for federal income, gift, or estate tax purposes;
- (B) Charitable trusts in which all charitable interests are contingent and will vest only upon conditions which have not occurred;
- (C) Decedent's estates;
- (D) Such other classes of charitable trusts as the attorney general may exempt from registration by regulation pursuant to section 109.27 of the Revised Code.

County or independent agricultural societies organized under Chapter 1711. of the Revised Code are not charitable trusts.

Every charitable trust shall be registered with the attorney general in accordance with this section within six months after the effective date of this section, November 19, 1975, within six months after the creation of such trust, or within six months after occurrence of an event by reason of which such trust is required to register by this section, whichever is later, provided that all registrations of charitable trusts made prior to November 19, 1975, shall be deemed in full compliance with this section and no further registration shall be required.

No trustee of a charitable trust shall willfully fail to register such charitable trust as required by this section.



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