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**Ohio Attorney General's Charitable Advisory Council
10 a.m., July 21, 2014
150 E. Gay St., Columbus
Minutes**

Participants: Mary Gallagher, David Ball, Monica Moloney, Stephanie Moulton, Suzanne Allen, Janet Greenlee, and by telephone, Jennifer Odenweller. Others present included AG Charitable Law Section staff members Pete Thomas and Beth Short.

- I. Meeting was called to order by Ms. Gallagher, chair.
- II. On a motion by Ms. Greenlee, seconded by Mr. Ball, minutes of the previous meeting were approved.
- III. Ms. Short updated Council members on a number of issues related to the work of the Charitable Law Section. She noted that, as of July 1, the Section is no longer contracting with the Ohio Lottery to review bingo license applications or to perform site visits. All bingo operations now are being handled by the Section which is currently hiring staff to fill those roles.

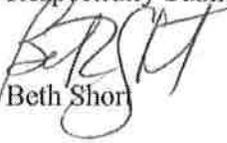
The IRS has adopted a new 1023 EZ form that is intended to speed up the approval process for tax exemption. Many regulators and watchdog groups had submitted comments critical of the change. The new three-page form is intended for use by groups with less than \$50,000 in income and less than \$250,000 in assets. Some believe that because of the new ease of seeking exemption, many groups that are unprepared to take on the responsibilities of running a charity, as well as scam groups, will apply and receive exemption. Ms. Moulton said it will be an interesting issue to track with data over the coming years about how many groups will end up closing and going out of business.

Mr. Thomas provided a brief update on some recent enforcement activities, as well as a legislative update.

- IV. The keynote speaker for the fall Ohio Association of Nonprofit Organizations conference is Dan Pallotta. The Council viewed a Ted Talk Mr. Pallotta presented arguing that evaluating charities based on percentages spent on overhead expenses is harmful to charities' success. The group commented that his ideas are provocative and that it is helpful to have conversations around these themes.

V. Meeting was adjourned.

Respectfully Submitted,


Beth Short