§ 172-e. Disclosure of certain donations by charitable non-profit entities. 1. Definitions. For the purposes of this section:

(a) "Covered entity" shall mean any corporation or entity that is qualified as an exempt organization or entity by the United States Department of the Treasury under I.R.C. 501(c)(3) that is required to report to the department of law pursuant to this section.

(b) "In-kind donation" shall mean donations of staff, staff time, personnel or any other human resources, offices or office supplies, except that an in-kind donation shall not include an in-kind donation made by a person or entity in the course of an activity that is substantially related to accomplishing the covered entity's tax exempt purposes where the in-kind donator is offering or providing goods or services for substantially less than fair market value to individuals, corporations or groups, and those goods or services are actually purchased or consumed by wholly unaffiliated individuals, corporations or groups for no charge or substantially less than fair market value, and may include, but is not limited to, pro bono legal services and other forms of technical assistance.

(c) "Donation" shall mean any contribution, including a gift, loan, in-kind donation, advance or deposit of money or anything of value.

(d) "Recipient entity" shall mean any corporation or entity that is qualified as an exempt organization or entity by the United States Department of the Treasury under I.R.C. 501(c)(4) that is required to file a source of funding report with the commission on ethics and lobbying in government pursuant to sections one-h and one-j of the legislative law.

(e) "Reporting period" shall mean the six month period within a calendar year starting January first and ending June thirtieth or the six month period within a calendar year starting July first and ending December thirty-first.

2. Funding disclosure reports to be filed by covered entities. (a) Any covered entity that makes an in-kind donation in excess of ten thousand dollars to a recipient entity during a relevant reporting period shall file a funding disclosure report with the department of state. The funding disclosure report shall include:

(i) the name and address of the covered entity that made the in-kind

donation;

(ii) the name and address of the recipient entity that received or benefitted from the in-kind donation;

(iii) the names of any persons who exert operational or managerial control over the covered entity. The disclosures required by this paragraph shall include the name of at least one natural person;

(iv) the date such donation was made by the covered entity; and

(v) a description of the in-kind donation, including the charitable purpose advanced by such donation, if any, and any restrictions on the use of such donation by the recipient entity.

(b) The covered entity shall file a funding disclosure report with the department of state within thirty days of the close of a reporting period.

3. Public disclosure of funding disclosure reports. The department of state shall promulgate any regulations necessary to implement these requirements and shall publish such reports on the department's website when authorized pursuant to subdivision two of this section; provided however that the secretary of state, or his or her designee, may determine that disclosure of all or a portion of the in-kind donations to the covered entity and financial assistance provided by any covered entity to one or more recipient entities, shall not be made public if, based upon a review of the relevant facts presented by the covered entity, such disclosure may cause harm, threats, harassment, or reprisals to the source of the donation or to individuals or property affiliated with the source of the donation. The covered entity may appeal the secretary's determination and such appeal shall be heard by a judicial hearing officer who is independent and not affiliated with or employed by the department of state. The total amount of in-kind donations to the covered entity and financial assistance provided by any covered entity to one or more recipient entities that are the subject of such appeal shall not be made public pending final judgment on appeal.

4. If a covered entity's or recipient entity's annual report filed pursuant to section one hundred seventy-two-b of this article does not include a completed Internal Revenue Service Form 990 schedule B and that covered entity makes, or that recipient entity receives, qualifying

donations pursuant to subdivision two of this section, that entity shall in addition to filing a disclosure with the department of law, also file with the department of state a complete Internal Revenue Service Form 990 Schedule B, regardless of whether such form is submitted or required to be submitted to the Internal Revenue Service.