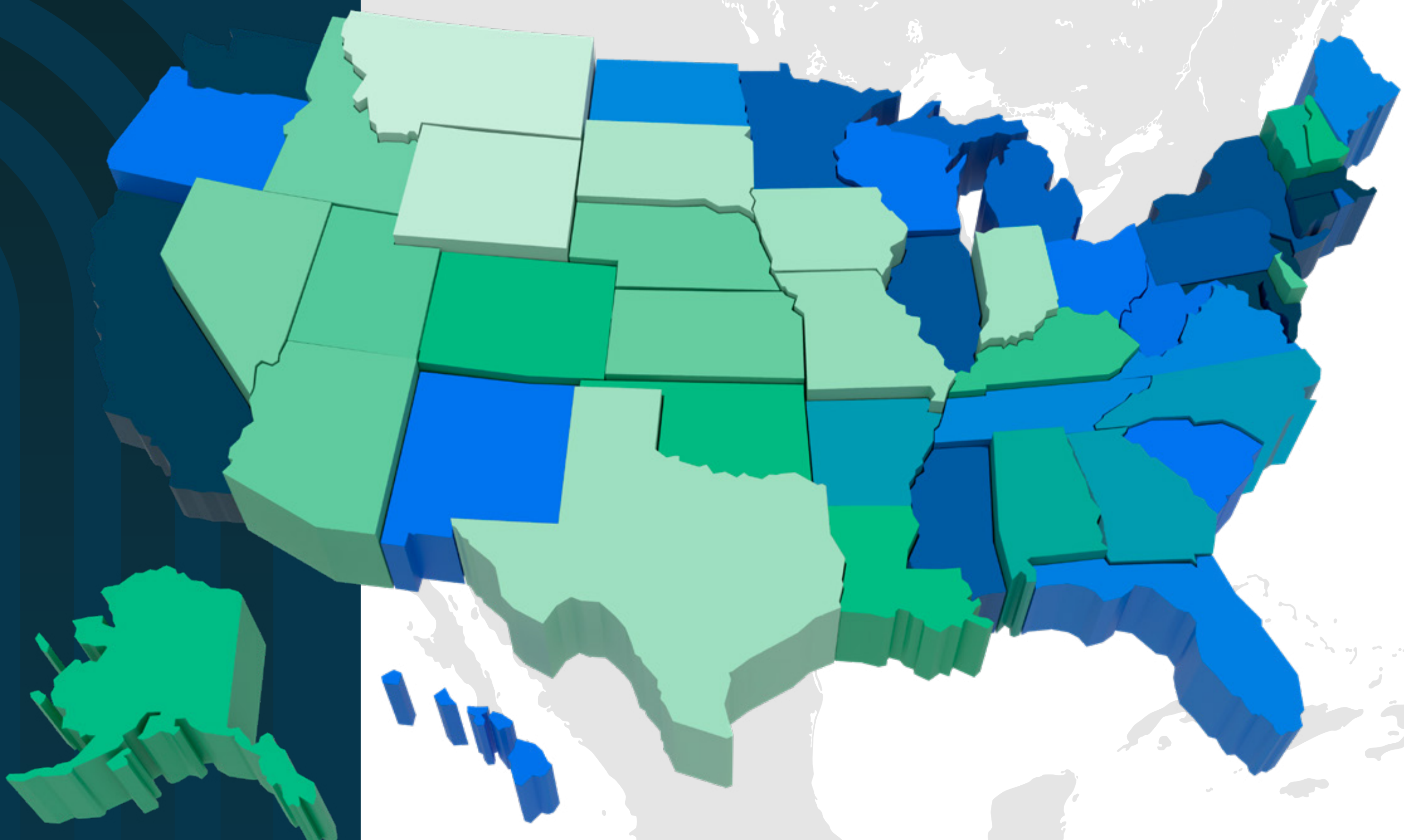
Free to Give:

A STATE-BY-STATE REGULATORY INDEX



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Philanthropy Roundtable

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Executive Summary

Philanthropy thrives when individuals and organizations are free to give, organize, and innovate with minimal interference from government. The Free to Give Index of 2026 is a comprehensive, state-by-state assessment of the policy landscape that shapes charitable giving and nonprofit activity across the United States. Drawing on 33 variables across 2025 data, the Index evaluates the degree to which each state's laws, tax policies, and institutions support or hinder a robust philanthropic sector.

The Index is organized into three subindices that capture the major policies that might affect philanthropy:

The Broad Policy Environment encompasses three measures of the general policy environment: economic freedom, tax competitiveness, and occupational freedom.

Nonprofit Freedom includes twenty-two measures of philanthropy-specific regulations that limit peoples' ability to start and run charities and solicit donations. These twenty-two measures are divided into four areas: charitable start-up regulations, reporting requirements, solicitation requirements, and audit mandates.

Donor Confidence covers eight additional policies that might affect charitable behavior. These include protections of donor intent, donor privacy, tax treatment of donations, and legal safeguards for philanthropic autonomy.

We score each state across these dimensions and report three separate measures of policy as well as an overall measure of philanthropic policy for each state.

The results reveal striking differences among states. Montana, Wyoming, South Dakota, Iowa, and Indiana rank as the five most philanthropic-friendly states in 2026, offering low regulatory barriers, robust donor protections, and strong institutional respect for voluntary giving. In contrast, Illinois, Connecticut, Washington, New Jersey, and California impose the most burdensome or restrictive barriers to philanthropy, characterized by complex regulatory frameworks and weaker donor safeguards.

Importantly, the index can help explain variation in philanthropic activity across states. Among the bottom five states in the index, there are sixty-three charities per billion dollars of GDP.[1] But among the top five states there are 122 charities per billion dollars of GDP. This underscores the point that freedom in the philanthropic sphere is not a mere abstraction. These trends demonstrate that more

1 Charities in this context are defined as organizations recognized as 501(c)(3) nonprofit organizations under the Internal Revenue Code.

Executive Summary *(continued)*

charity freedom and stronger incentives for philanthropy are associated with more philanthropic activity, having a positive impact on the way we live, work, and care for one another in communities across the country.

As the inaugural edition of the Free to Give Index, the 2026 report establishes a baseline for future analysis. Subsequent editions will track changes over time, allowing researchers to track the effects of policy change over time as well as across geography. By shining a light on the policies that encourage or constrain generosity, we hope this Index informs legislators, donors, and nonprofit leaders seeking to build a more open and effective philanthropic sector nationwide.

KEY FINDINGS

Wide Variation in Philanthropic Policy: States differ dramatically in how they treat charitable organizations and donors. Those that score the highest on our index—Montana, Wyoming, South Dakota, Iowa, and Indiana—combine economic openness, charity freedom, and strong protection of donor rights. The lowest-ranking states—Illinois, Connecticut, Washington, New Jersey, and California—make it more difficult for people to make economic and philanthropic choices. They impose more regulatory barriers to charity, make it more challenging for donors to safeguard intent, and dull the incentive to give.

Policy Affects Philanthropy: Those states that perform the best on our index have more charities per GDP. The top five states, for example, have nearly twice as many charities per $1 billion of GDP than do the bottom five. This suggests that the broad policy environment, charity freedom, and mandates, protections, and incentives affect charitable formation.

Trade-offs Matter: While certain regulations promote transparency and accountability, excessive compliance mandates limit the supply of philanthropy and divert resources from mission-related activities. All policy entails tradeoffs and this index should help policymakers better appreciate the downsides of too much charitable regulation.

Foundations for Future Growth: This 2026 baseline enables future comparative analysis. By tracking reforms over time, such as tax policy changes, privacy protections, or regulatory simplification, the Free to Give Index will document how state-level decisions shape the evolving landscape of American philanthropy.

Introduction

PHILANTHROPY IN AMERICA

The United States is more than a government and its citizens; it is a society defined by a deep tradition of voluntary association. The constitutional guarantee of freedom of association allows Americans to organize around shared interests, values, and missions, forming the foundation of the nation's charitable and nonprofit sector. Today, roughly 1.8 million nonprofit organizations operate across the country, embedded in communities of every size and character (Salmon and Tanner 2024). These organizations reflect the pluralism of American society and illustrate how social cooperation can emerge organically. With better understanding of how state policy environments shape the ability of these organizations to form and operate, we can better understand the keys to a healthy and vibrant civil society.

Charitable and nonprofit organizations play a vital role addressing social needs that transcend age, income, race, and geography. They provide food for the hungry, shelter for the homeless, medical care for the sick, and educational opportunities for individuals and families seeking a better future. They offer sanctuary for battered women and recovery for those suffering from addiction.

From dense urban neighborhoods to rural and remote communities, charities foster civic engagement, develop local leadership, and strengthen social bonds. Their effectiveness often depends on the regulatory and legal environment in which they operate, making cross-state differences e specially r elevant for understanding why some states sustain more vibrant nonprofit sectors than others.

This dynamic civil society has long been recognized as a defining feature of American political economy. Nearly 200 years ago, Tocqueville observed that "Everywhere that, at the head of a new undertaking, you see the government in France and a great lord in England, count on it that you will perceive an association in the United States." (Tocqueville 1835).

Through voluntary organizations, citizens express their priorities, mobilize resources, and advance social movements. Private charities championed the abolition of slavery and women's suffrage and helped communities recovery from disasters like Hurricane Katrina and COVID-19 (Storr et al. 2015). These historical examples underscore that philanthropy and voluntary action are not peripheral to American life, but central mechanisms through which social problems are identified and addressed.

A robust and independent charitable sector also complements limited government by filling gaps that neither public institutions nor market institutions can adequately fill (Cornuelle 1965). Local, voluntary organizations often have better knowledge of local conditions and are more alert to the needs of their communities than are governments (Chamlee-Wright and Storr 2010). They are frequently more nimble and locally responsive than government agencies, allowing them to experiment, innovate, and tailor services to specific community needs. And when there is some degree of competition between charitable organizations, that rivalry tends to encourage efficiency, permitting philanthropic dollars to do more good (Harrison and Thornton 2022).

INCENTIVES MATTER, EVEN IN PHILANTHROPY

Strong though it may be, the urge to give is also rational. Like all other human actions, the philanthropic drive responds to carrots and sticks. When governments make it harder to generate the private capital that fuels philanthropy, or more difficult to form or run philanthropic organizations, or when it disincentivizes giving, then rational people will be less philanthropic, and philanthropic entrepreneurs will be less active. Similarly, when governments create the conditions for economic flourishing, make it straightforward and inexpensive to start and run philanthropic organizations, and allow donors to give freely and privately, philanthropy will thrive.

A large body of research suggests that institutions—that is, the rules of society—affect economic behavior (North 1990; North et al. 2009; Acemoglu and Robinson 2012). We know this in part because economists carefully measure these institutions. The annual Economic Freedom of the World index, for example, measures the degree of economic freedom in 165 nations around the world using forty-six indicators of policy (Gwartney et al. 2025). It has now been cited more than 14,000 times and used in more than 1,000 peer-reviewed studies to assess the relationship between economic freedom and outcomes of interest. Thanks to this measure we know that more economic freedom tends to go hand-in-hand with better outcomes. These include higher and faster-growing income, less poverty, better health, longer life, lower infant mortality, greater life satisfaction, cleaner environments, less violence, greater trust, greater tolerance, more democratic institutions, and more personal freedom (Lawson 2022; Berggren 2024; Mitchell 2024).

Similarly, the state level Economic Freedom of North America has been used in more than 250 independent studies assessing the effect of economic freedom on state and provincial outcomes (Stansel et al. 2025). Here again the evidence suggests states and provinces that permit their citizens more economic freedom tend to experience better economic and social outcomes. These include higher income (Hall et al. 2019), more entrepreneurship (Powell and Weber 2013, Cebula et al. 2020), more inmigration (Shumway and Davis 2016; Cebula 2024), and greater income mobility (Wiseman 2017; Dean and Geloso 2022). Economically freer states also experience less poverty (Dean and Geloso 2024), less homelessness (Cebula and Saunoris 2021), and less food insecurity (Stansel and Wu 2024). People in economically free states are happier (Belasen and Hafer 2012; Jackson 2017). They are more tolerant (Berggren and Nilsson 2013). And of particular relevance to the current study, they are more philanthropic (Jackson and Beaulier 2023).

But while national and state measures of economic freedom are produced on an annual basis, measures of philanthropic policy have been more sporadic (Lott et al. 2016; Winegarden 2023). In this report, we build on these earlier assessments. And we hope that in doing so, we can offer policymakers, academics, and philanthropists a helpful tool to evaluate debates about charity policy.

WHY MEASURE PHILANTHROPY POLICY?

We have our own opinions about charity policy. As the discussion above suggests, we believe, on the margin, civil society would be stronger if charities and their donors were permitted more freedom. But reasonable and well-meaning critics can disagree. Some, for example, argue for more state and federal oversight of charities. According to this view, oversight limits fraud and ensures charities better serve the common good.

But there are tradeoffs. For example, more regulatory barriers to philanthropy and steeper compliance costs might reduce the overall amount of charity. Some may be willing to make that compromise. But we should at least know what it is. A consistent and regular measure of charitable policy will help policymakers and the public make that determination.

More regulatory barriers to philanthropy might also lead to more consolidation in the charitable sector and less charitable competition. Since competition can weed out fraud and waste, regulatory burdens that are intended to ensure honesty and probity might well be self-defeating. But, again, this is an empirical question. And hopefully our measure of charity policy will help address it.

Since charitable donations are generally tax deductible, some say charities should be made to serve the public's interests, as determined by the democratic process. But this, too, has tradeoffs. If government regulators aggressively police the activities of donors and charities, will that further politicize philanthropy? Will liberal philanthropic causes suffer under Republican administrations? And will conservative causes suffer under Democratic rule? Even if it doesn't become more political, will excessive red tape cause the charitable sector—known for its dynamism and flexibility—to become more like the large public social safety nets that frustrate liberals and conservatives alike? Will the charitable sector become, in effect, another branch of the government?

Again, these are empirical questions that would be well-served by an index that measures differences in charitable policy across time and jurisdiction. Armed with such a measure, analysts can compare outcomes in states with markedly different policies to see if the policies serve their intended goals. Does greater charitable oversight lead to less fraud? To less charity? Or to a political business cycle in the charitable sector? We hope our index can help answer these questions.

TOWARD A PHILANTHROPIC POLICY INDEX

Ours is not the first attempt to measure charity policy. We are particularly indebted to a group of researchers at the Urban Institute who pioneered the practice (Lott et al. 2016; 2018) and to Wayne Winegarden (2023), who continued to refine it. In many cases, we saw no need or means to improve on what they had done. In other cases, we have added additional indicators, such as minimum fees where they had only measured maximums. We have also added measures to account for the broader policy environment since it is not only charity-specific policy that affects the charitable sector. In so doing, we have divided our overall index into three sub-indices: one for broad policy, one for charity freedom, and one for donor mandates, protections, and incentives. By offering separate measures of each, as well as an overall measure, we hope to clarify the different policy domains that might affect philanthropy. Finally, we introduce a methodology that in future editions will allow us to track policy changes over time.

This index is designed to measure how well states protect and promote charitable activity, recognizing that a flourishing civil society depends not on a single policy lever, but on a broader institutional environment that allows voluntary organizations to thrive. While acknowledging that federal tax and regulatory policy affects charitable activity, we focus here on state policy. Because it varies across fifty states, state charity policy offers a window into the effects of all government policy.

In the next section we describe the index, its subindices, and their components. In section 4 we provide an overview of the results, highlighting those states at the top and bottom of the Free to Give Index as well as those at the top and bottom of the subindices. We also present some simple analyses showing the correlation between charity policy and philanthropic activity. In section 5 we profile each of the fifty states and in section 6, the technical appendix, we provide more details on the methodology.

Description of the Index and its Components

The Free to Give Index runs from 0 to 10 with 10 representing a high score and 0 a low score. It is constructed from thirty-three distinct variables. These are grouped into three broad sub-indices. Each sub-index captures a different aspect of policy that might affect the freedom to give and the freedom to receive.

The first subindex measures the Broad Policy Environment — policies that are not specific to the charitable sector. This environment can affect the charitable sector in several ways. If, for example, the policy environment limits the profitability of individuals and firms then it will limit the fuel that powers that philanthropic sector. Without a thriving for-profit sector, there can be no profit for a thriving nonprofit sector.

It is also possible that barriers to for-profit activity might also block nonprofit activity. Tax and regulatory complexity may affect all firms, both for-profit and nonprofit. Whatever the causal mechanism, previous research has found people in more economically free states tend to be more philanthropic (Jackson and Beaulier 2023). So, it seems important to take account of the general policy environment.

The second subindex focuses squarely on Charity Freedom. Building on previous research, it examines the degree to which charities are free to enter and operate and to which they and their paid solicitors are free to solicit funds. Standard economic theory predicts if the barriers to entry and operation are higher, there will be less charitable activity. Moreover, as charities spend more time in compliance, they are likely to spend less time on their missions. Furthermore, regulations that limit charitable activity and make each donated dollar less effective may also make donors less inclined to give to charities.

The final subindex focuses on donor incentives and protections. It is called the Donor Confidence Subindex. It measures the incentive to give through factors such as the tax treatment of charitable giving, donor privacy protections, regulatory predictability, regulation of donor-advised funds, and protections of donor intent.

In grouping the variables into these three subindices, hopefully it will be easier for future researchers to study the independent contribution each of these distinct areas of policy has on philanthropy. Hopefully it will also be easier to study how the three areas of policy interact and affect one another.

Each state's score in each component is graded on a curve based on the maximum and minimum values in this year. Future editions of this report will use these same 2026 maximum and minimum values so policy change can be measured through time. A brief description of each component is provided here. See the technical appendix for a fuller description of each variable, its source, and its calculation.

Note these scores represent the objective reality of policy. For example, they indicate whether a state has a certain policy or not, the size of the fees (if any) it charges, the thresholds that trigger certain requirements, etc. To gather these data, we had two independent large language models crawl state statutes, regulations, and websites. The results were then cross-referenced, and when they disagreed, policies were hand-checked to reconcile them.

THE BROAD POLICY ENVIRONMENT SUBINDEX

The **Broad Policy Environment Subindex** is composed of three variables:

- **1A: Occupational Freedom:** A measure of state occupational licensing requirements.
- **1B: Tax Competitiveness:** A measure that uses over 150 indicators of the state tax environment to account for its complexity, neutrality, and efficiency.
- **1C: Subnational Economic Freedom:** A measure that uses ten indicators of taxing, spending, and labor market freedom to assess the degree to which state residents are allowed to make economic choices.

THE CHARITY FREEDOM SUBINDEX

The Nonprofit Freedom Subindex uses twenty-two variables, many of which have been used in earlier measures of charity freedom (Lott et al. 2016; Winegarden 2023). This index builds on these measures by adding minimum registration and renewal fees plus an indicator to account for whether the fee structure is tiered. It also includes an indicator that some states require employees of paid solicitors, and not just their firms, to register with the state. These variables are grouped into four broad areas: charitable startup regulations, charitable reporting regulations, paid solicitor requirements, and audit regulations. We average the scores under each of these areas and then average the four areas for the overall score for this subindex.

The **Charitable Startup Regulations Area** includes five variables:

- **2Ai: Charitable Registration Required:** A measure of whether charities are required to register with the state.
- **2Aii: Top Registration Fee:** A measure of the top registration fee.
- **2Aiii: Minimum Registration Fee:** A measure of the minimum registration fee.
- **2Aiv: Top Incorporation Fee:** A measure of the top incorporation fee.
- **2Av: Minimum Incorporation Fee:** A measure of the minimum incorporation fee.

The **Charitable Reporting Regulations Area** includes seven variables:

- **2Bi: Requires Annual Report:** A measure of whether charities are required to file annual reports.
- **2Bii: Top Annual Fee:** A measure of the top annual fee.
- **2Biii: Minimum Annual Fee:** A measure of the minimum annual fee.
- **2Biv: Additional Corporate Filing Requirement:** A measure of whether charities are required to file additional corporate filings.
- **2Bv: Other Fees:** A measure of other required annual fees.
- **2Bvi: Tiered Fee Structure:** A measure of whether the fee structure is tiered.
- **2Bvii: Overlapping Regulators:** A measure of whether the state has more than one regulator overseeing charities.

The **Paid Solicitor Requirements Area** includes ten variables:

- **2Ci: Commercial Fundraiser Registration:** A measure of whether commercial fundraisers are required to register with the state.
- **2Cii: Paid Solicitor Registration Fee:** A measure of the fee, if any, that paid solicitors must pay to register.
- **2Ciii: Paid Solicitor Renewal Fee:** A measure of the fee, if any, that paid solicitors must pay to renew their registration.
- **2Civ: Surety Bond for Professional Fundraisers:** A measure of surety bond, if any, that paid solicitors are required to post.
- **2Cv: Pre-Campaign Notice Requirement:** A measure of whether solicitors are required to post a pre-campaign notice.
- **2Cvi: Fundraising Consultants Registration Requirement:** A measure of whether fundraising counsels are required to register.
- **2Cvii: A Requirement to File Contracts Between Charities and Commercial Fundraisers:** A measure of whether the contracts between charities and commercial fundraisers must be filed with the state.
- **2Cviii: Must File Contracts Between Charities and Commercial Fundraisers**: A measure of whether charities must file their contracts with commercial fundraisers.
- **2Cix: Individual Solicitors Must File Separately:** A measure of whether individual solicitors employed by professional fundraisers must file separately.

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Charitable Audit Regulations includes 1 variable:

- **2D: Audit Threshold:** A measure of the revenue threshold, if any, that triggers an audit. States without such an audit requirement receive the highest score while those with lower thresholds receive lower scores.

THE DONOR CONFIDENCE SUBINDEX

The variables in this subindex capture a broad range of factors, including tax treatment of charitable giving, donor privacy protections, regulatory predictability, regulation of donor-advised funds, and protections for donor intent. This subindex uses eight variables. Each of these policies contribute to the overall climate for philanthropy.

- **3A: Donor Disclosure:** A measure indicating whether state legislators have introduced donor disclosure requirements in recent years.
- **3B: Donor Privacy:** A measure of whether the state has a law respecting donor privacy.
- **3C: Donor Standing:** A measure of whether the state gives donors standing in legal proceedings for gifts to endowment funds.
- **3D: Uniform Prudent Management of Institutional Funds Act Protections:** A measure of whether the state has adopted these protections which limit an institution's ability to modify a restricted gift without the donor's knowledge.
- **3E: Donations Are Generally Deductible:** A measure of whether all charitable donations are deductible (specific deductions for specific types of charities such as schools do not count).
- **3F: General Sales Tax Exemption:** A measure of whether all charity purchases are exempt from the sales tax (specific exemptions for purchases made by specific types of charities do not count).
- **3G: Donor-Advised Fund Restrictions:** A measure of whether state legislators have proposed restrictions on donor-advised funds in recent years.
- **3H: Predictable Regulatory Environment:** A measure of whether the state has adopted a requirement for new nonprofit reporting requirements to first be approved by the state legislature.

This inaugural edition provides a national snapshot rather than a time-series analysis, establishing the benchmark for future measurement. In the years ahead, as states adopt new laws or modify existing frameworks, the Free to Give Index will serve as a barometer of progress, tracking how changes in state policy enhance or restrict the incentive to give. Ultimately, the goal of this Index is to advance a richer understanding of how policy choices shape America's patterns of voluntary action and generosity.

Summary of Ratings and Rankings

RATINGS AND RANKINGS FOR THE FREE TO GIVE INDEX

Figure 1 presents the summary Free to Give Index scores, sorted from highest to lowest, for the fifty states. States with a score closer to 10 have policies that make it easier to start and run charities and to make gifts in the manner of one's choosing.

The highest scoring quartile of states are Montana (1st), Wyoming (2nd), South Dakota (3rd), Iowa (4th), Indiana (5th), Texas (6th), Missouri (7th), Idaho (8th), Kansas (9th), Nebraska (10th), Arizona (11th), and Utah (12th). The lowest scoring states are Rhode Island (39th), Mississippi (40th), Minnesota (41st), New York (42nd), Pennsylvania (43rd), Maryland (44th), Massachusetts (45th), Illinois (46th), Connecticut (47th), Washington (48th), New Jersey (49th), and California (50th).

Figure 2 shows the same data in a heatmap so we can see the geographic distribution of policy. Large coastal states tend to score worse on the index while Mountain West states tend to score better. But there are exceptions to the trend. Illinois and Mississippi, for example, score poorly relative to their neighbors while Indiana outperforms its neighbors.

FIGURE 1: FREE TO GIVE INDEX BY QUARTILE

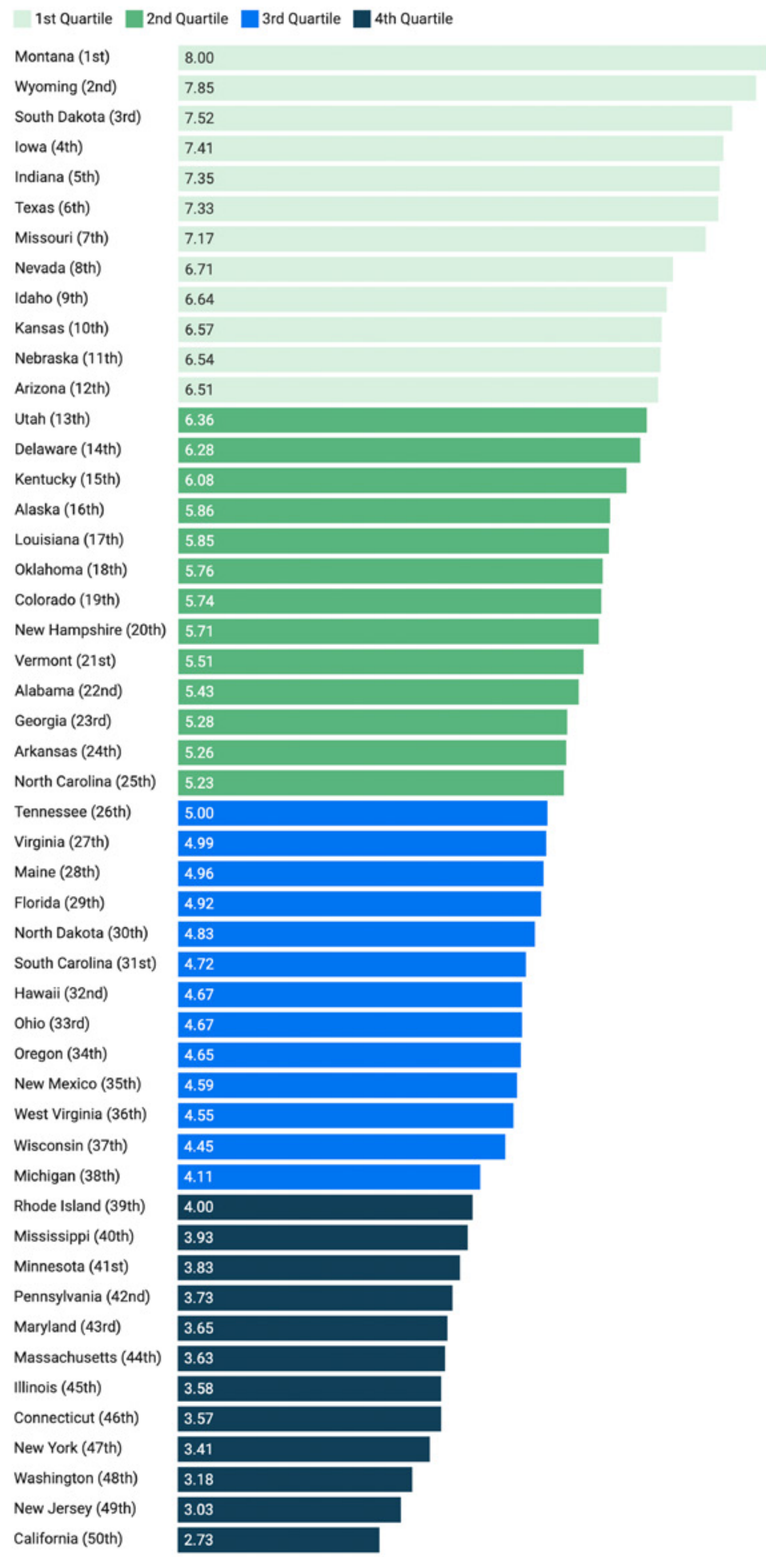
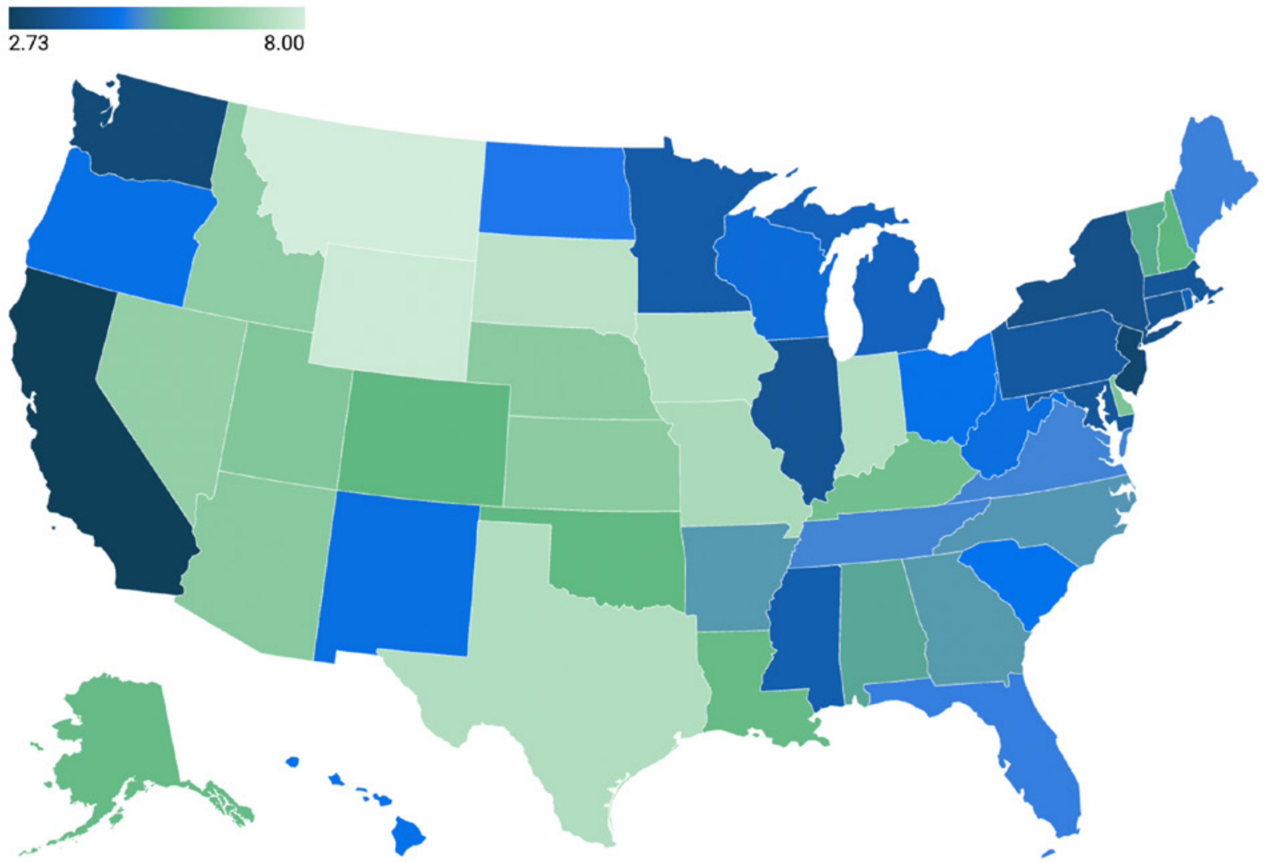


FIGURE 2: CHARITY POLICY INDEX



RATINGS AND RANKINGS FOR THE THREE SUBCATEGORIES

Table 1 presents the scores and rankings for each of the three subcategories of the index. The Broad Economic Policy Environment Subindex reflects states' overall economic policy environment, with Wyoming (1st), South Dakota (2nd), Missouri (3rd), Kansas (4th), and Indiana (5th) at the top of the list and Kentucky (46th), Washington (47th), Oregon (48th), California (49th), and New Jersey (50th) at the bottom. In the Nonprofit Freedom Subindex, Texas takes the top spot, followed by Wyoming (2nd), Idaho (3rd), Montana (4th), and Arizona (5th). At the bottom of the list are New York (46th), Rhode Island (47th), Pennsylvania (48th), Massachusetts (49th), and Maryland (50th). Finally, in the Donor Confidence Subindex, the top scoring states are Iowa, Montana, Kentucky and Kansas in a four-way tie, followed by Texas (5th). At the bottom of that subindex are Pennsylvania, North Dakota, and Michigan in a three-way tie for 45th place, Illinois and Washington tied for 48th, and California last.

Note that some states like Montana top more than one subindex while others like California are near the bottom in more than one subindex. While the subindices are conceptually distinct, they are empirically highly correlated. The correlation coefficient between the Broad Economic Policy Environment Subindex and the Nonprofit Freedom Subindex is 0.44. The correlation coefficient between the Nonprofit Freedom Subindex and the Donor Confidence Subindex is 0.41. That between the Broad Economic Policy Environment Subindex and the Donor Confidence Subindex is 0.35.

TABLE 1: FREE TO GIVE INDEX AND SUBINDICES

STATE	FREE TO GIVE INDEX		BROAD POLICY ENVIRONMENT SUBINDEX		NONPROFIT FREEDOM SUBINDEX		DONOR CONFIDENCE SUBINDEX	
STATE	SCORE	RANK	SCORE	RANK	SCORE	RANK	SCORE	RANK
Montana	8.00	1	6.33	6	9.54	4	8.13	1
Wyoming	7.85	2	8.34	1	9.58	2	5.63	18
South Dakota	7.52	3	7.89	2	7.80	11	6.88	8
Iowa	7.41	4	4.64	23	9.46	6	8.13	1
Indiana	7.35	5	6.83	5	8.34	9	6.88	8
Texas	7.33	6	4.91	18	9.59	1	7.50	5
Missouri	7.17	7	7.13	3	7.49	13	6.88	8
Idaho	6.64	8	5.99	8	9.56	3	4.38	31
Kansas	6.57	9	6.95	4	4.64	35	8.13	1
Nebraska	6.54	10	5.06	16	9.32	7	5.25	21
Arizona	6.51	11	5.69	11	9.47	5	4.38	31
Utah	6.36	12	5.00	17	6.60	21	7.50	5
Nevada	6.30	13	4.57	25	8.06	10	6.25	15
Delaware	6.28	14	4.56	26	8.90	8	5.38	20
Kentucky	6.08	15	3.50	46	6.62	19	8.13	1
Alaska	5.86	16	6.16	7	7.04	14	4.38	30
Louisiana	5.85	17	4.22	30	6.83	15	6.50	11
Oklahoma	5.76	18	4.42	28	6.62	18	6.25	15
New Hampshire	5.71	19	5.90	10	4.74	32	6.50	11
Vermont	5.51	20	4.02	35	7.52	12	5.00	24
Alabama	5.43	21	3.67	42	6.38	24	6.25	15
Colorado	5.32	22	5.98	9	6.62	20	3.38	40
Georgia	5.28	23	5.08	15	4.27	39	6.50	11
Arkansas	5.26	24	3.60	44	4.68	33	7.50	5
North Carolina	5.23	25	4.75	22	5.68	27	5.25	21
South Carolina	5.13	26	3.97	37	6.43	23	5.00	24
Tennessee	5.00	27	4.85	21	3.65	44	6.50	11
Virginia	4.99	28	4.36	29	5.36	28	5.25	21
Maine	4.96	29	4.05	34	6.46	22	4.38	31
Florida	4.92	30	5.49	13	3.63	45	5.63	18
North Dakota	4.83	31	5.21	14	6.78	16	2.50	45
Hawaii	4.67	32	3.95	38	6.69	17	3.38	40
Ohio	4.67	33	3.73	41	6.28	25	4.00	35
Oregon	4.65	34	2.80	48	6.16	26	5.00	24
New Mexico	4.59	35	3.51	45	5.26	29	5.00	24
West Virginia	4.55	36	4.45	27	4.21	40	5.00	24
Wisconsin	4.45	37	4.58	24	4.77	31	4.00	35
Michigan	4.11	38	4.85	20	4.97	30	2.50	45
Rhode Island	4.00	39	3.74	40	3.27	47	5.00	24
Mississippi	3.93	40	4.11	32	3.67	43	4.00	35
Minnesota	3.83	41	3.99	36	4.38	37	3.13	42
New York	3.82	42	4.13	31	3.34	46	4.00	35
Pennsylvania	3.73	43	5.55	12	3.13	48	2.50	45
Maryland	3.65	44	3.67	43	2.90	50	4.38	31
Massachusetts	3.63	45	3.91	39	2.98	49	4.00	35
Illinois	3.58	46	4.87	19	4.36	38	1.50	48
Connecticut	3.57	47	4.09	33	3.86	42	2.75	43
Washington	3.18	48	3.40	47	4.64	34	1.50	48
New Jersey	3.03	49	2.46	50	3.89	41	2.75	43
California	2.73	50	2.76	49	4.57	36	0.88	50

CHARITY POLICY AND CHARITABLE ACTIVITY

How does the policy environment affect charitable activity? In the wake of the recent increase in the federal standard deduction, most tax filers no longer itemize charitable donations, which means there is no longer reliable data on individual charitable giving. So instead we gathered data on the number of charitable organizations per billion dollars of gross domestic product (GDP). Adjusting for economic size enables making meaningful comparisons across states since both population and overall economic output strongly influence the number of charities that can be sustained.

Figure 3 shows a scatterplot with the Free to Give Index on the x-axis and charities per billion dollars of GDP on the vertical axis. Overall, the plot suggests a positive and statistically significant relationship between the Free to Give Index and charities per billion dollars of GDP. The regression line implies a one-point increase in the Free to Give Index, roughly the difference between Nebraska and South Dakota, is associated with seven more charities per billion dollars of GDP.

FIGURE 3: CHARITY POLICY INDEX AND CHARITIES PER BILLION GDP

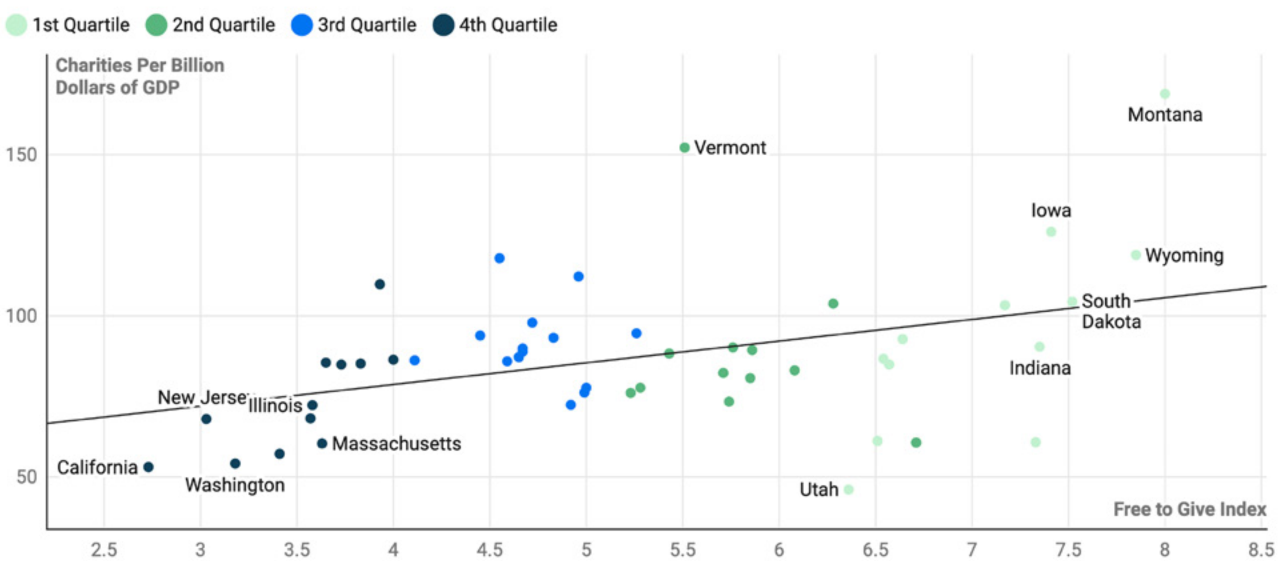
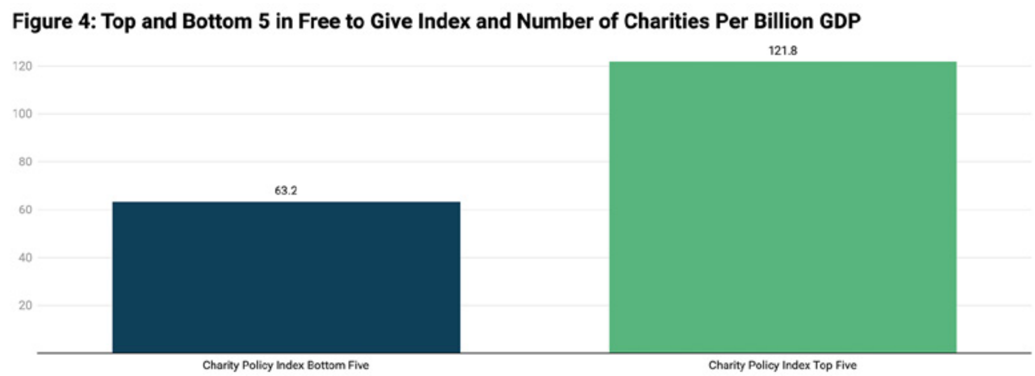


Figure 4 illustrates that same pattern in more dramatic fashion by comparing the top five and bottom five states in the index. Among the bottom five states there are an average of sixty-three charities per one billion dollars of GDP. But among the top five states there are 122 charities per one billion dollars of GDP.

FIGURE 4: TOP AND BOTTOM FIVE IN FREE TO GIVE INDEX AND NUMBER OF CHARITIES PER BILLION GDP



Figures 5, 6, and 7 show the same comparisons using each of the three subindices. Figure 5 shows that among those states in the bottom of the Broad Policy Environment Subindex there are sixty-nine charities per billion dollars of GDP while among those in the top, there are slightly more than 100 charities per billion dollars of GDP.

Figure 6 shows that among the bottom five in the Nonprofit Freedom Subindex, there are seventy-five charities per billion dollars of GDP while in the top five there are 101. And Figure 7 shows that among the bottom five in the Donor Confidence Subindex there are seventy charities per billion dollars of GDP while among the top five there are 105.

FIGURE 5: TOP AND BOTTOM FIVE IN BROAD POLICY SUBINDEX AND NUMBER OF CHARITIES PER BILLION GDP

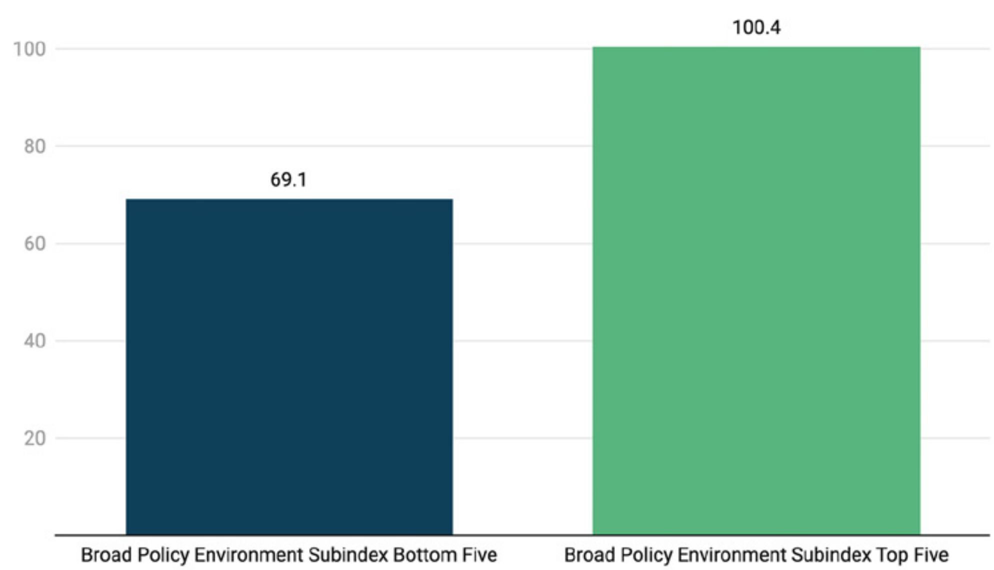


FIGURE 6: TOP AND BOTTOM FIVE IN CHARITY FREEDOM SUBINDEX AND NUMBER OF CHARITIES PER BILLION GDP

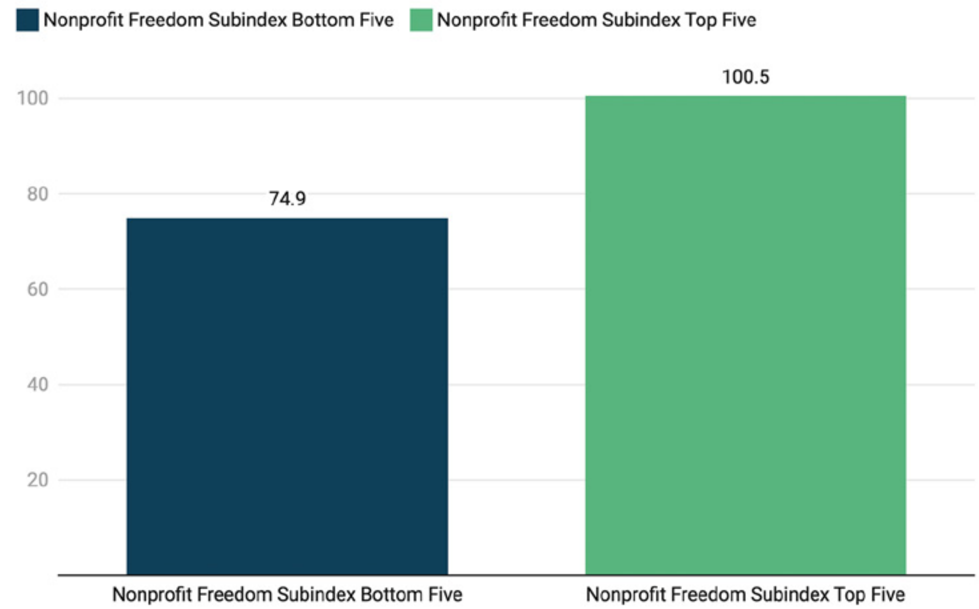
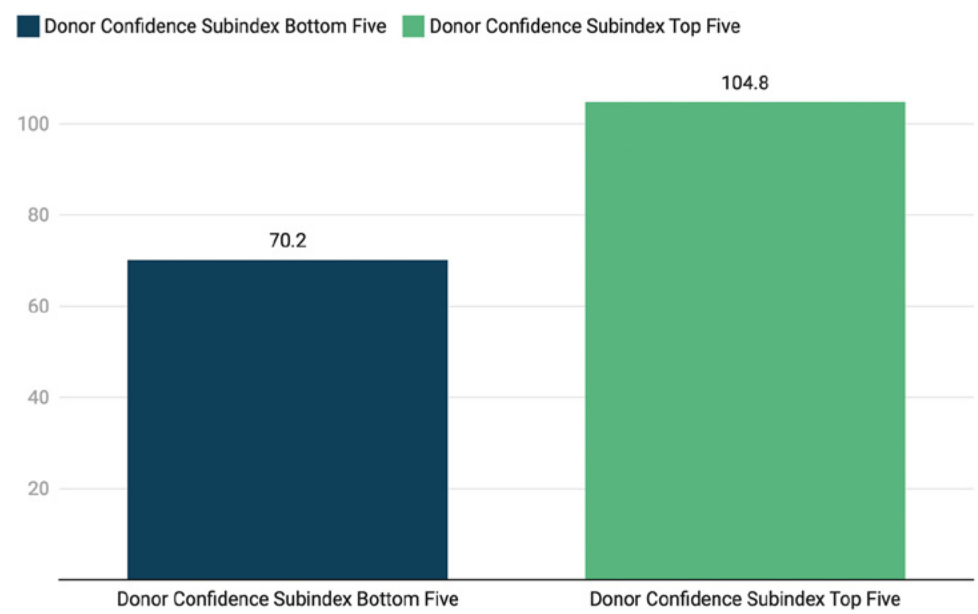
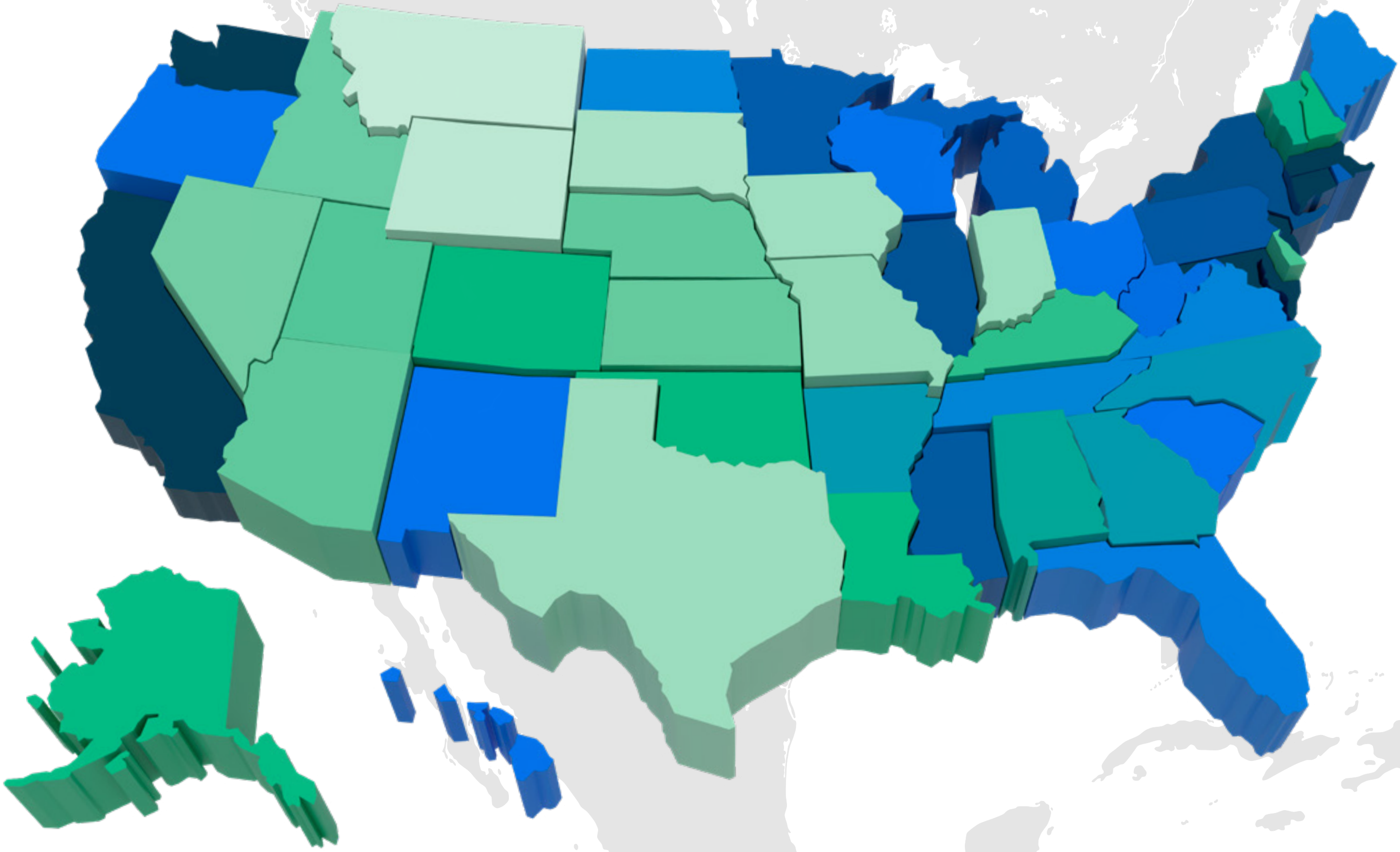


FIGURE 7: TOP AND BOTTOM FIVE IN DONOR CONFIDENCE SUBINDEX AND NUMBER OF CHARITIES PER BILLION GDP



These results reinforce the conclusion that charitable ecosystems do indeed respond to barriers and incentives. While this analysis does not establish causality, it highlights a robust correlation between pro-charity policy and philanthropic entrepreneurship. This echoes earlier findings that burdensome regulation can suppress the vitality and growth of the charitable sector (Winegarden 2023).

State Profiles



Alabama

OVERALL FREE TO GIVE INDEX

5.43/10

RANK

21st

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.50
1B. Tax Competitiveness (rescaled 0 to 10)	2.85
1C. EFNA (0 to 10)	6.66

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$25.00
Minimum Registration Fee	$25.00
Top Incorporation Fee	$200.00
Minimum Incorporation Fee	$200.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$25.00
Minimum Annual Fee	$25.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$100.00
Paid Solicitor Renewal Fee	$100.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Limited
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONGER LEGAL MANDATES AND PROTECTIONS

Alabama ranks **15th** in *Mandates, Protections and Incentives*, with strong donor privacy rules, a DAF-friendly environment, and a requirement that new regulations go through the legislature, which enhances predictability.

MIDDLING CHARITABLE FREEDOM

With a *Charitable Freedom* score of 6.31, Alabama ranks **24th** in this area. Charities must register to solicit, file annual renewals, and pay modest fees. Paid solicitors are also regulated. But there are not audit requirements.

CHARITABLE DEDUCTIONS AVAILABLE (THOUGH LIMITED)

Donations receive limited deductibility, providing at least some tax incentive for charitable giving compared with states that offer no deduction at all.

WEAK BROAD POLICY ENVIRONMENT

Alabama's *Broad Policy Environment* score of 3.69 **(42nd)** indicates a less favorable mix of occupational freedom, tax competitiveness, and overall economic freedom, which can indirectly constrain charitable activity.

GAPS IN TAX AND LEGAL PROTECTIONS FOR CHARITIES AND DONORS

Alabama offers no general sales tax exemption for charities, provides no donor standing, and has only weak UPMIFA protections, leaving both donors and charitable assets with less robust legal and fiscal support than in many higher-ranked states.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.43	21
Broad Policy Environment Subindex	3.67	42
Nonprofit Freedom Subindex	6.38	24
Donor Confidence Subindex	6.25	15

Alaska

OVERALL FREE TO GIVE INDEX **5.86/10**

RANK **16th**

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	4.67
1B. Tax Competitiveness (rescaled 0 to 10)	8.51
1C. EFNA (0 to 10)	5.31

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$40.00
Minimum Registration Fee	$40.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$40.00
Minimum Annual Fee	$40.00
Requires Additional Corporate Filings	Periodic
Other Fees	$12.50
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$200.00
Paid Solicitor Renewal Fee	$200.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

ABOVE-AVERAGE BROAD POLICY ENVIRONMENT

Alaska ranks **7th** in *Broad Policy Environment*, but this masks a great deal of variation in its components. Its tax competitiveness environment is 3rd while its economic freedom is 43rd and its occupational licensing regime is 15th.

CHARITABLE TAX INCENTIVES

Alaska offers both generally deductible charitable contributions and a general sales tax exemption for charitable organizations.

MODERATE REGULATORY BURDENS

Charities in Alaska are not required to undergo audits by an independent CPA.

REGISTRATION AND FILING BURDENS

Alaska ranks **14th** in *Charitable Freedom* with mandatory charitable solicitation registration, required annual renewals, and multiple filing fees, increasing compliance costs for nonprofits.

MISSING KEY LEGAL PROTECTIONS

Donors in Alaska have no standing, the state provides only weak UPMIFA protections, and donors lack privacy protections.

HIGH FEE ENVIRONMENT

Alaska imposes several comparatively high fees—including a $40 registration fee, a $40 annual fee, and significant paid-solicitor fees—placing it above many peer states in cost burden.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.86	16
Broad Policy Environment Subindex	6.16	7
Nonprofit Freedom Subindex	7.04	14
Donor Confidence Subindex	4.38	30

Arizona

OVERALL FREE TO GIVE INDEX

6.51/10

RANK

11th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	6.33
1B. Tax Competitiveness (rescaled 0 to 10)	4.57
1C. EFNA (0 to 10)	6.18

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$40.00
Minimum Incorporation Fee	$40.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$10.00
Minimum Annual Fee	$10.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

STRONG CHARITABLE FREEDOM ENVIRONMENT

Arizona ranks **5th** in *Charitable Freedom*, benefiting from minimal registration requirements and zero-dollar filing fees, light paid solicitor requirements, and no audit requirements.

ABOVE-AVERAGE POLICY ENVIRONMENT

The state ranks **11th** in the *Broad Policy Environment*, supported by light occupational licensing requirements, and above-average tax competitiveness.

DONATIONS ARE GENERALLY DEDUCTIBLE

While Arizona charities are not exempt from sales tax, donors can claim a state deduction for their charitable contributions.

GAPS IN DONOR AND ASSET PROTECTIONS

Arizona provides no donor standing and maintains only weak UPMIFA protections, limiting safeguards for restricted gifts and endowments.

NO GENERAL SALES TAX EXEMPTION

Charities receive no exemption from state sales tax, raising operational costs relative to many other states.

LOWER PERFORMANCE IN MANDATES AND PROTECTIONS

Arizona ranks **30th** in this category, reflecting weaker legal and tax protections than those found in many similarly ranked states.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.51	11
Broad Policy Environment Subindex	5.69	11
Nonprofit Freedom Subindex	9.47	5
Donor Confidence Subindex	4.38	31

Arkansas

OVERALL FREE TO GIVE INDEX

5.26/10

RANK

24th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.17
1B. Tax Competitiveness (rescaled 0 to 10)	3.05
1C. EFNA (0 to 10)	6.57

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$200.00
Paid Solicitor Renewal Fee	$200.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG MANDATES AND PROTECTIONS

Arkansas ranks **5th** in *Mandates, Protections and Incentives*, supported by donor privacy protections, generally deductible charitable gifts, and a DAF-friendly environment.

PREDICTABLE REGULATORY PROCESS

New regulations require legislative approval, contributing to a stable legal environment for nonprofits.

ZERO-DOLLAR START UP FEES

The state imposes no registration fee, and relatively low incorporation fees, reducing initial entry costs for forming nonprofit organizations.

WEAK BROAD POLICY ENVIRONMENT

Arkansas ranks **44th** in the *Broad Policy Environment*, reflecting its high occupational licensing burden, uncompetitive tax code, and middling economic freedom.

MULTIPLE REGULATORY REQUIREMENTS

Charities must register and file annual renewals, though they do not have to pay registration or annual fees. Paid solicitor requirements are relatively steep and it requires annual audits.

LIMITED TAX AND LEGAL PROTECTIONS

Arkansas offers no general sales tax exemption for charities, provides no donor standing, offering fewer safeguards for charitable assets and restricted gifts.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.26	24
Broad Policy Environment Subindex	3.60	44
Nonprofit Freedom Subindex	4.68	33
Donor Confidence Subindex	7.50	5

California

OVERALL FREE TO GIVE INDEX **2.73**/10

RANK **50th**

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.83
1B. Tax Competitiveness (rescaled 0 to 10)	0.65
1C. EFNA (0 to 10)	4.79

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$50.00
Minimum Registration Fee	$50.00
Top Incorporation Fee	$30.00
Minimum Incorporation Fee	$30.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$1,200.00
Minimum Annual Fee	$25.00
Requires Additional Corporate Filings	Periodic
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$500.00
Paid Solicitor Renewal Fee	$500.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Contracts required but not filed with state
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$2,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Limited
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

VERY WEAK MANDATES AND PROTECTIONS

California ranks **50th** in *Mandates, Protections and Incentives*, providing no donor standing, no general sales tax exemption, and only very weak UPMIFA safeguards for charitable assets.

POOR BROAD POLICY ENVIRONMENT

California ranks **49th** in the *Broad Policy Environment*, driven by relatively restrictive occupational licensing rules, weak tax competitiveness, and limited economic freedom.

HEAVY REGISTRATION AND REPORTING BURDENS

Charities must register to solicit, comply with extensive annual reporting requirements, undergo annual audits, and pay some of the highest fees in the country, including a $1,200 top annual reporting fee and a $500 paid solicitation fee.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	2.73	50
Broad Policy Environment Subindex	2.76	49
Nonprofit Freedom Subindex	4.57	36
Donor Confidence Subindex	0.88	50

Colorado

OVERALL CHARITY POLICY INDEX
5.32/10

RANK
22nd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	7.33
1B. Tax Competitiveness (rescaled 0 to 10)	3.47
1C. EFNA (0 to 10)	7.14

2. Charitable Freedom	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$10.00
Minimum Registration Fee	$10.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$10.00
Minimum Annual Fee	$10.00
Requires Additional Corporate Filings	Yes
Other Fees	$25.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$175.00
Paid Solicitor Renewal Fee	$175.00
Surety Bond for Professional Fundraisers	$15,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Contracts required but not filed with state
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. Mandates, Protections, and Incentives	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Limited
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

STRONGER BROAD POLICY ENVIRONMENT

Colorado ranks **9th** in the *Broad Policy Environment*, benefiting from light occupational licensing regulations and relatively high economic freedom.

MODERATELY FAVORABLE CHARITABLE FREEDOM CONDITIONS

With a *Charitable Freedom* rank of **20th**, the state maintains a midrange regulatory environment, with manageable filing structures despite required registration, annual fees, and regulation of paid solicitors. It has no audit requirements.

TAX INCENTIVES

Donors can deduct their charitable donations, while charities are also exempt from state sales tax.

LIMITED DONOR AND ASSET PROTECTIONS

Colorado provides no donor standing and maintains only very weak UPMIFA protections, leaving restricted gifts and endowments with minimal safeguards.

WEAK PERFORMANCE IN MANDATES AND PROTECTIONS OVERALL

Colorado ranks **40th** in *Mandates, Protections and Incentives*, reflecting comparatively fewer legal and tax benefits for charitable organizations.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.32	22
Broad Policy Environment Subindex	5.98	9
Nonprofit Freedom Subindex	6.62	20
Donor Confidence Subindex	3.38	40

Connecticut

OVERALL CHARITY POLICY INDEX

3.57/10

RANK

47th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	4.33
1B. Tax Competitiveness (rescaled 0 to 10)	1.27
1C. EFNA (0 to 10)	6.67

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$50.00
Minimum Registration Fee	$50.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$50.00
Minimum Annual Fee	$50.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$500.00
Paid Solicitor Renewal Fee	$500.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Limited
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

MODERATELY POOR BROAD POLICY ENVIRONMENT

Connecticut ranks **33rd** in the *Broad Policy Environment*. It has lighter-than-average occupational licensure regulations, average economic freedom, and poor tax competitiveness.

HEAVY REGISTRATION AND FILING BURDENS

Connecticut ranks **42nd** in *Charitable Freedom* due to mandatory registration, annual renewals, overlapping regulators, audit requirements, and extensive reporting requirements for fundraising professionals.

WEAK LEGAL PROTECTIONS FOR DONORS AND ASSETS

The state provides no donor standing, no donor privacy protections, and only very weak UPMIFA protections, offering limited safeguards for donors, endowments, and restricted gifts.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.57	47
Broad Policy Environment Subindex	4.09	33
Nonprofit Freedom Subindex	3.86	42
Donor Confidence Subindex	2.75	43

Delaware

OVERALL CHARITY POLICY INDEX **6.28**/10

RANK **14th**

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	4.33
1B. Tax Competitiveness (rescaled 0 to 10)	4.29
1C. EFNA (0 to 10)	5.06

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$163.00
Minimum Incorporation Fee	$109.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	No
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$25.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (with ESG)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

STRONG CHARITABLE FREEDOM ENVIRONMENT

Delaware ranks **8th** in *Charitable Freedom*, benefiting from the absence of statewide charitable solicitation registration and zero-dollar filing fees. It also has limited paid solicitor regulations and no audit requirements.

CHARITABLE TAX INCENTIVE

Charitable donations are generally tax deductible, and charities are exempt from state sales tax.

NO ANNUAL SOLICITATION FEES

Delaware charities are not required to file annual reports for solicitation, lowering costs and red tape.

MIDDLING BROAD POLICY ENVIRONMENT

Delaware ranks **26th** in the *Broad Policy Environment*, reflecting middling occupational licensing burdens and tax structure and low levels of economic freedom.

MISSING SEVERAL KEY LEGAL PROTECTIONS

The state provides no donor standing, and offers only limited UPMIFA protections that have ESG requirements attached to them.

ADDITIONAL COST LAYERS

The state has higher than average incorporation fees and certain compliance-related obligations that add to the administrative burden of nonprofits.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.28	14
Broad Policy Environment Subindex	4.56	26
Nonprofit Freedom Subindex	8.90	8
Donor Confidence Subindex	5.38	20

Florida

OVERALL CHARITY POLICY INDEX
4.92/10

RANK
30th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.00
1B. Tax Competitiveness (rescaled 0 to 10)	7.84
1C. EFNA (0 to 10)	7.64

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$400.00
Minimum Registration Fee	$10.00
Top Incorporation Fee	$70.00
Minimum Incorporation Fee	$70.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$400.00
Minimum Annual Fee	$10.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$300.00
Paid Solicitor Renewal Fee	$300.00
Surety Bond for Professional Fundraisers	$50,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

MODERATELY STRONG POLICY ENVIRONMENT

Florida ranks **13th** in the *Broad Policy Environment*, scoring high on tax competitiveness and economic freedom indices, but weak on measures of occupational freedom.

HEAVY REGISTRATION AND FILING BURDENS

Florida ranks **45th** in *Charitable Freedom* due to required registration, annual renewals, and high fees—including a top registration fee of $400.

SOLID PERFORMANCE IN MANDATES AND PROTECTIONS

With a rank of **18th** in *Mandates, Protections and Incentives*, the state benefits from a predictable regulatory structure.

LACK OF PRIVACY PROTECTIONS

In addition to Florida introducing donor disclosure laws in recent years, it doesn't have laws on the books that protect donor privacy going forward.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.92	30
Broad Policy Environment Subindex	5.49	13
Nonprofit Freedom Subindex	3.63	45
Donor Confidence Subindex	5.63	18

Georgia

OVERALL CHARITY POLICY INDEX

5.28/10

RANK

23rd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	4.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.67
1C. EFNA (0 to 10)	7.56

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$35.00
Minimum Registration Fee	$35.00
Top Incorporation Fee	$110.00
Minimum Incorporation Fee	$110.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Periodic
Top Annual Fee	$17.50
Minimum Annual Fee	$17.50
Requires Additional Corporate Filings	Yes
Other Fees	$35.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$100.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Conditionally
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	Yes
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

ABOVE-AVERAGE MANDATES AND PROTECTIONS

Georgia ranks **11th** in *Mandates, Protections and Incentives*, supported by donor privacy protections, a donor standing statute, generally deductible charitable contributions, and a DAF-friendly environment.

MODERATELY STRONG POLICY ENVIRONMENT

The state ranks **15th** in the *Broad Policy Environment*, reflecting broad economic freedom and lower than average occupational licensing regulation.

PREDICTABLE REGULATORY PROCESS

New regulations must pass through the legislature, giving nonprofits a more stable and transparent compliance landscape.

REGISTRATION AND REPORTING BURDENS

Georgia ranks **39th** in *Charitable Freedom* due to mandatory registration, annual renewals, paid solicitor requirements, and audit requirements.

LIMITED DONOR ASSET PROTECTIONS

Georgia provides only very weak UPMIFA protections, offering little legal recourse for smaller donors for gifts to charitable endowments.

HISTORY OF DONOR DISCLOSURE

The state legislature has introduced donor disclosure legislation as recently as 2021.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.28	23
Broad Policy Environment Subindex	5.08	15
Nonprofit Freedom Subindex	4.27	39
Donor Confidence Subindex	6.50	11

Hawaii

OVERALL CHARITY POLICY INDEX

4.67/10

RANK

32nd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	5.00
1B. Tax Competitiveness (rescaled 0 to 10)	2.23
1C. EFNA (0 to 10)	4.63

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$600.00
Minimum Annual Fee	$10.00
Requires Additional Corporate Filings	Yes
Other Fees	$2.50
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$250.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Conditionally
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Limited
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

ABOVE-AVERAGE CHARITABLE FREEDOM

Hawaii ranks **17th** in *Charitable Freedom*. While it has no charity registration fees, it's annual reporting fees can be steep and it imposes quite a few regulatory requirements on paid solicitors. It does not have an annual audit requirement however.

WEAK BROAD POLICY ENVIRONMENT

Hawaii ranks **38th** in the *Broad Policy Environment*, reflecting a less competitive tax structure and low levels of economic freedom.

POOR MANDATES, PROTECTIONS AND INCENTIVES

Hawaii ranks **40th** in *Mandates, Protections and Incentives*, offering no donor privacy protections, no donor standing, only very weak UPMIFA protections, and an unpredictable regulatory environment.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.67	32
Broad Policy Environment Subindex	3.95	38
Nonprofit Freedom Subindex	6.69	17
Donor Confidence Subindex	3.38	40

Idaho

OVERALL CHARITY POLICY INDEX

6.64/10

RANK

8th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	5.17
1B. Tax Competitiveness (rescaled 0 to 10)	4.91
1C. EFNA (0 to 10)	7.89

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$30.00
Minimum Incorporation Fee	$30.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

EXCEPTIONAL CHARITABLE FREEDOM

Idaho ranks **3rd** in *Charitable Freedom*. It has no registration requirement, zero-dollar filing fees, and minimal reporting obligations for charities and fundraising professionals. It also has no audit requirements.

STRONG OVERALL POLICY ENVIRONMENT

With a rank of **8th** in the *Broad Policy Environment*, Idaho benefits from limited occupational licensing regulations, competitive tax conditions, and high levels of economic freedom.

PREDICTABLE REGULATORY FRAMEWORK

New regulations require legislative approval, providing nonprofits with greater stability and clarity regarding future compliance expectations.

LIMITED PROTECTIONS FOR CHARITABLE ASSETS

Idaho lacks donor standing and provides only weak UPMIFA safeguards, offering limited legal recourse and weaker protection for restricted gifts and endowments.

NO GENERAL SALES TAX EXEMPTION

Charities receive no exemption from state sales tax, increasing operational costs relative to states that provide partial or full exemptions.

LOWER PERFORMANCE IN MANDATES AND INCENTIVES

Idaho ranks **30th** in Mandates, *Protections and Incentives*, reflecting weaker donor privacy and donor intent protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.64	8
Broad Policy Environment Subindex	5.99	8
Nonprofit Freedom Subindex	9.56	3
Donor Confidence Subindex	4.38	31

Illinois

OVERALL CHARITY POLICY INDEX
3.58/10

RANK
46th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	6.17
1B. Tax Competitiveness (rescaled 0 to 10)	2.85
1C. EFNA (0 to 10)	5.58

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$15.00
Minimum Registration Fee	$15.00
Top Incorporation Fee	$75.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$15.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$100.00
Paid Solicitor Renewal Fee	$100.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$500,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

MIDDLING BROAD POLICY

Illinois performs better in the *Broad Policy Environment* than in other areas, ranking **19th**. This is mostly driven by its relatively low occupational licensure burdens (9th lowest in the country). It's tax competitiveness (37th out of 50) and economic freedom (40th out of 50) are both much lower, however.

HEAVY REGISTRATION AND FILING REQUIREMENTS

Illinois ranks **38th** in *Charitable Freedom* due to mandatory registration, annual reporting, multiple fees, and contracting requirements that increase administrative burdens for nonprofits. Illinois is also one of three states with an audit threshold requirement of just $500,000.

VERY WEAK PROTECTIONS FOR DONORS AND CHARITABLE ASSETS

The state provides no donor standing, no privacy protections, and only very weak UPMIFA safeguards, leaving endowments and restricted gifts at risk of limited legal protection.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.58	46
Broad Policy Environment Subindex	4.87	19
Nonprofit Freedom Subindex	4.36	38
Donor Confidence Subindex	1.50	48

Indiana

OVERALL CHARITY POLICY INDEX

7.35/10

RANK

5th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	8.00
1B. Tax Competitiveness (rescaled 0 to 10)	4.99
1C. EFNA (0 to 10)	7.51

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$30.00
Minimum Incorporation Fee	$30.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	No
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Periodic
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$1,000.00
Paid Solicitor Renewal Fee	$50.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG BROAD POLICY CLIMATE

Indiana ranks **5th** in the *Broad Policy Environment*, benefiting from favorable occupational licensing rules, a competitive tax structure, and moderately high levels of economic freedom.

HIGH CHARITABLE FREEDOM

The state ranks **9th** in *Charitable Freedom*, with no registration requirement, no filing fees, minimal reporting obligations for charities and fundraising professionals, and no audit requirements.

SOLID MANDATES, PROTECTIONS AND INCENTIVES

Indiana ranks **8th** in this category, supported by donor privacy protections, a general sales tax exemption, and a predictable regulatory process.

LACK OF DONOR STANDING

Indiana provides no donor standing, limiting recourse for donors in disputes involving restricted gifts.

WEAK UPMIFA PROTECTIONS

The state's UPMIFA safeguards are classified as weak, offering less robust protection for charitable endowments compared with higher-performing states.

LIMITED TAX INCENTIVES BEYOND SALES TAX DEDUCTIBILITY

Although charities are exempt from paying sales tax, Indiana offers only a few tax credits for highly-specific charitable contributions and no general deduction for donors to charities.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	7.35	5
Broad Policy Environment Subindex	6.83	5
Nonprofit Freedom Subindex	8.34	9
Donor Confidence Subindex	6.88	8

Iowa

OVERALL CHARITY POLICY INDEX

7.41/10

RANK

4th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.83
1B. Tax Competitiveness (rescaled 0 to 10)	4.17
1C. EFNA (0 to 10)	6.91

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$20.00
Minimum Incorporation Fee	$20.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	No
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Periodic
Other Fees	$15.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$10.00
Paid Solicitor Renewal Fee	$10.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	Intermediate
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

HIGH CHARITABLE FREEDOM

Iowa ranks **6th** in *Charitable Freedom*, with no registration requirement, zero-dollar filing fees, minimal nonprofit reporting requirement, minimal paid solicitor regulations, and no audit requirement.

NATION-LEADING MANDATES, PROTECTIONS AND INCENTIVES

Iowa is tied for **1st** with Kansas, Kentucky, and Montana in this category, supported by donor standing, strong donor privacy, generally deductible contributions, and broad legal protections that reinforce donor intent and charitable asset security.

HIGHLY PREDICTABLE REGULATORY ENVIRONMENT

New regulations require legislative approval, providing nonprofits with a stable and transparent environment for long-term planning.

MIDDLING BROAD POLICY PERFORMANCE

Iowa ranks **23rd** in the *Broad Policy Environment*, reflecting relatively heavy occupational licensing burdens, a relatively uncompetitive tax environment, and modest economic freedom.

LIMITED ECONOMIC ATTRACTIVENESS FOR NONPROFITS

While regulatory burdens are low, the state's economic and tax structure may constrain growth opportunities for certain charitable organizations.

NO GENERAL SALES TAX EXEMPTION:

Iowa does not provide a general sales tax exemption for charities, increasing ongoing operating costs.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	7.41	4
Broad Policy Environment Subindex	4.64	23
Nonprofit Freedom Subindex	9.46	6
Donor Confidence Subindex	8.13	1

Kansas

OVERALL CHARITY POLICY INDEX **6.57/10**

RANK **9th**

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	10.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.75
1C. EFNA (0 to 10)	7.12

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$35.00
Minimum Registration Fee	$35.00
Top Incorporation Fee	$20.00
Minimum Incorporation Fee	$20.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	No
Top Annual Fee	$25.00
Minimum Annual Fee	$25.00
Requires Additional Corporate Filings	Periodic
Other Fees	$40.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$25.00
Paid Solicitor Renewal Fee	$25.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Contracts required but not filed with state
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$500,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	Yes
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG OVERALL POLICY ENVIRONMENT

Kansas ranks **4th** in the *Broad Policy Environment,* benefiting from some of the least burdensome occupational licensing regulations in the country and moderately high economic freedom.

NATION-LEADING MANDATES, PROTECTIONS AND INCENTIVES

The state is tied for **1st** with Iowa, Kentucky, and Montana in this category, offering donor standing, strong donor privacy protections, generally deductible contributions, and broad legal safeguards for charitable assets.

PREDICTABLE REGULATORY FRAMEWORK

Legislative approval is required for new regulations, giving nonprofits greater clarity and stability in planning and compliance.

HEAVY REGISTRATION AND FILING OBLIGATIONS

Kansas ranks **35th** in *Charitable Freedom* due to registration, annual renewals, and several layers of fees and contractor-related reporting obligations. The state also requires charities with annual revenues in excess of $500,000 to undergo audits.

NO GENERAL SALES TAX EXEMPTION

Kansas does not provide a general sales tax exemption for charities, raising operational costs despite its otherwise strong performance in mandates and protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.57	9
Broad Policy Environment Subindex	6.95	4
Nonprofit Freedom Subindex	4.64	35
Donor Confidence Subindex	8.13	1

Kentucky

OVERALL CHARITY POLICY INDEX

6.08/10

RANK

15th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	0.83
1B. Tax Competitiveness (rescaled 0 to 10)	3.87
1C. EFNA (0 to 10)	5.80

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$40.00
Minimum Incorporation Fee	$40.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$15.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$300.00
Paid Solicitor Renewal Fee	$300.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	Yes
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

EXCEPTIONAL MANDATES, PROTECTIONS AND INCENTIVES

Kentucky is tied with Iowa, Kansas, and Montana for **1st** in this category, with donor standing, donor privacy protections, and generally deductible contributions.

MODERATE CHARITABLE FREEDOM

The state ranks **19th** in *Charitable Freedom*, supported by zero-dollar registration and annual fees and relatively modest reporting requirements for charities. Its paid solicitor requirements, however, are some of the most burdensome in the country.

PREDICTABLE REGULATORY PROCESS

New regulations require legislative approval, giving nonprofits a stable and consistent environment for navigating compliance obligations.

VERY WEAK BROAD POLICY ENVIRONMENT

Kentucky ranks **46th** in the *Broad Policy Environment*, reflecting restrictive occupational licensing rules and limited economic freedom.

WEAK DONOR INTENT PROTECTIONS

Donor gifts to an endowment can still be modified by the charity if the funds donated are less than $50,000.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.08	15
Broad Policy Environment Subindex	3.50	46
Nonprofit Freedom Subindex	6.62	19
Donor Confidence Subindex	8.13	1

Louisiana

OVERALL CHARITY POLICY INDEX

5.85/10

RANK

17th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.33
1B. Tax Competitiveness (rescaled 0 to 10)	2.78
1C. EFNA (0 to 10)	6.56

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$25.00
Minimum Registration Fee	$25.00
Top Incorporation Fee	$75.00
Minimum Incorporation Fee	$75.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$25.00
Minimum Annual Fee	$25.00
Requires Additional Corporate Filings	Yes
Other Fees	$10.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$150.00
Paid Solicitor Renewal Fee	$150.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONGER PERFORMANCE IN MANDATES, PROTECTIONS AND INCENTIVES

Louisiana ranks **11th** in this category, supported by donor privacy protections, generally deductible charitable contributions, and a DAF-friendly environment.

PREDICTABLE RULEMAKING PROCESS

New regulations require legislative approval, giving nonprofits a stable environment for compliance planning and long-term operations.

WEAK BROAD POLICY ENVIRONMENT

Louisiana ranks **30th** in the *Broad Policy Environment*, reflecting a less competitive tax regime and low levels of economic freedom.

MODERATE REGISTRATION AND FEE BURDENS

Charities must register, file annual reports, and pay moderate fees. But the fees are not tiered and there are no general audit requirements. The state also has moderately high paid solicitor requirements.

LIMITED LEGAL PROTECTIONS

Louisiana has no general sales tax exemption for charities. It also offers no donor standing and provides only very weak UPMIFA protections, weakening its support for donor intent and charitable asset preservation.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.85	17
Broad Policy Environment Subindex	4.22	30
Nonprofit Freedom Subindex	6.83	15
Donor Confidence Subindex	6.50	11

Maine

OVERALL CHARITY POLICY INDEX

4.96/10

RANK

29th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.67
1B. Tax Competitiveness (rescaled 0 to 10)	3.57
1C. EFNA (0 to 10)	5.90

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$20.00
Minimum Registration Fee	$20.00
Top Incorporation Fee	$40.00
Minimum Incorporation Fee	$40.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$20.00
Minimum Annual Fee	$20.00
Requires Additional Corporate Filings	Yes
Other Fees	$35.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$200.00
Paid Solicitor Renewal Fee	$200.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Contracts required but not filed with state
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

MIDDLING CHARITABLE FREEDOM

Maine ranks **22nd** in *Charitable Freedom* due to relatively extensive regulatory burdens but low fee structures and no audit requirements.

ROBUST TAX INCENTIVES

Maine allows charitable donors to claim a deduction on their donation, and allows an exemption from sales tax for charities.

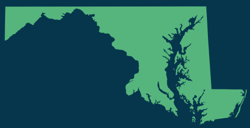
WEAK BROAD POLICY ENVIRONMENT

Maine ranks **34th** in the *Broad Policy Environment*, reflecting its relatively low economic freedom and poor tax competitiveness.

LIMITED MANDATES, PROTECTIONS AND INCENTIVES

Maine ranks **30th** in this category, offering no donor standing, weak UPMIFA protections, and no donor privacy protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.96	29
Broad Policy Environment Subindex	4.05	34
Nonprofit Freedom Subindex	6.46	22
Donor Confidence Subindex	4.38	31



Maryland

OVERALL CHARITY POLICY INDEX
3.65/10

RANK
44th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.67
1B. Tax Competitiveness (rescaled 0 to 10)	1.81
1C. EFNA (0 to 10)	6.52

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$300.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$170.00
Minimum Incorporation Fee	$170.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$300.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$350.00
Paid Solicitor Renewal Fee	$350.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$750,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

SIGNIFICANT ADMINISTRATIVE REQUIREMENTS

Ranking **50th** in *Charitable Freedom*, charities must register, renew annually, pay substantial fees, undergo regular audits, and comply with additional paperwork, increasing the regulatory burden for nonprofit organizations.

WEAK BROAD POLICY ENVIRONMENT

Maryland ranks **43rd** in the *Broad Policy Environment*, reflecting limited tax competitiveness, low economic freedom, and burdensome occupational licensure rules.

LIMITED MANDATES, PROTECTIONS AND INCENTIVES

Maryland ranks **30th** in this category, offering no donor standing, weak UPMIFA protections, and no donor privacy protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.65	44
Broad Policy Environment Subindex	3.67	43
Nonprofit Freedom Subindex	2.90	50
Donor Confidence Subindex	4.38	31

Massachusetts

OVERALL CHARITY POLICY INDEX

3.63/10

RANK

45th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.67
1B. Tax Competitiveness (rescaled 0 to 10)	2.33
1C. EFNA (0 to 10)	6.72

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$100.00
Minimum Registration Fee	$100.00
Top Incorporation Fee	$35.00
Minimum Incorporation Fee	$35.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$2,000.00
Minimum Annual Fee	$35.00
Requires Additional Corporate Filings	Yes
Other Fees	$15.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$1,000.00
Paid Solicitor Renewal Fee	$1,000.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

HEAVY REGISTRATION AND FEE BURDENS

The state ranks **49th** in *Charitable Freedom*, as charities must register, renew annually, undergo regular audits, and pay substantial annual and contractor-related fees that significantly raise compliance costs.

POOR BROAD POLICY ENVIRONMENT

Massachusetts ranks **39th** in the *Broad Policy Environment*, reflecting a less favorable combination of tax competitiveness and occupational licensing. However, the state's economic freedom scores are about average.

LIMITED MANDATES, PROTECTIONS AND INCENTIVES

Massachusetts ranks **35th** in this category, offering no donor standing, very weak UPMIFA safeguards, and no donor privacy protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.63	45
Broad Policy Environment Subindex	3.91	39
Nonprofit Freedom Subindex	2.98	49
Donor Confidence Subindex	4.00	35

Michigan

OVERALL CHARITY POLICY INDEX

4.11/10

RANK

38th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.50
1B. Tax Competitiveness (rescaled 0 to 10)	4.64
1C. EFNA (0 to 10)	6.42

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$20.00
Minimum Incorporation Fee	$20.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$20.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$20.00
Paid Solicitor Renewal Fee	$20.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$575,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

MODERATELY STRONG BROAD POLICY ENVIRONMENT

Michigan ranks **20th** in the *Broad Policy Environment*. This is mostly driven by its relative tax competitiveness and slightly better than average occupational licensing burdens. On economic freedom, however, it performs worse (31 out of 50).

HOSTILE LEGISLATIVE ENVIRONMENT

Michigan has a history of introducing legislation and initiatives that aim to limit DAF activity and force donor disclosure.

MODERATELY WEAK REGULATORY ENVIRONMENT

Michigan ranks **30th** in *Charitable Freedom*, with audit requirements and burdensome paid solicitation requirements.

POOR MANDATES, PROTECTIONS AND INCENTIVES

Michigan ranks **45th** in *Mandates, Protections and Incentives*, offering no donor privacy protections, no donor standing, and an unpredictable regulatory environment.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.11	38
Broad Policy Environment Subindex	4.85	20
Nonprofit Freedom Subindex	4.97	30
Donor Confidence Subindex	2.50	45

Minnesota

OVERALL CHARITY POLICY INDEX
3.83/10

RANK
41st

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.50
1B. Tax Competitiveness (rescaled 0 to 10)	2.13
1C. EFNA (0 to 10)	6.34

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$25.00
Minimum Registration Fee	$25.00
Top Incorporation Fee	$90.00
Minimum Incorporation Fee	$70.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$25.00
Minimum Annual Fee	$25.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$200.00
Paid Solicitor Renewal Fee	$200.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$750,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

WEAK BROAD POLICY ENVIRONMENT

Minnesota ranks **36th** in the *Broad Policy Environment*, reflecting weaker tax competitiveness and low economic freedom.

HEAVY REGISTRATION AND REPORTING BURDENS

Minnesota ranks **37th** in *Charitable Freedom*, as charities face mandatory registration, annual renewals, multiple fees, and substantial contractor-related compliance obligations. There is also an audit requirement.

LIMITED MANDATES, PROTECTIONS AND INCENTIVES

Minnesota ranks **42nd** in this category, offering no donor standing, weak UPMIFA protections, and no donor privacy protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.83	41
Broad Policy Environment Subindex	3.99	36
Nonprofit Freedom Subindex	4.38	37
Donor Confidence Subindex	3.13	42

Mississippi

OVERALL CHARITY POLICY INDEX

3.93/10

RANK

40th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.65
1C. EFNA (0 to 10)	5.69

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$50.00
Minimum Registration Fee	$50.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$50.00
Minimum Annual Fee	$50.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$250.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$750,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

POOR BROAD POLICY ENVIRONMENT

Mississippi ranks **32nd** in the *Broad Policy Environment*, reflecting weaker tax competitiveness and low levels of economic freedom.

HEAVY REGISTRATION AND REPORTING BURDENS

Mississippi ranks **43rd** in *Charitable Freedom*, as charities face mandatory registration, annual renewal requirements, multiple fees, and substantial contractor-related reporting obligations. They also have an audit requirement.

WEAK MANDATES, PROTECTIONS AND INCENTIVES

Mississippi ranks **35th** in this category, offering no donor standing, very weak UPMIFA protections, and a regulatory environment that can be unpredictable.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.93	40
Broad Policy Environment Subindex	4.11	32
Nonprofit Freedom Subindex	3.67	43
Donor Confidence Subindex	4.00	35

Missouri

OVERALL CHARITY POLICY INDEX

7.17/10

RANK

7th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	9.83
1B. Tax Competitiveness (rescaled 0 to 10)	4.76
1C. EFNA (0 to 10)	6.81

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$15.00
Minimum Annual Fee	$15.00
Requires Additional Corporate Filings	Yes
Other Fees	$10.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$50.00
Paid Solicitor Renewal Fee	$50.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG OVERALL POLICY ENVIRONMENT

Missouri ranks **3rd** in the *Broad Policy Environment*, supported by limited occupational licensing requirements, moderately strong tax competitiveness, and middling economic freedom.

HIGH CHARITABLE FREEDOM

The state ranks **13th** in *Charitable Freedom*, reflecting moderate filing obligations and moderate compliance requirements for nonprofits and paid solicitors. It also has no audit requirement.

SOLID MANDATES, PROTECTIONS AND INCENTIVES

Missouri ranks **8th** in this category, offering donor privacy protections, generally deductible contributions, a DAF-friendly environment, and a predictable regulatory structure.

REGISTRATION AND RENEWAL REQUIREMENTS

Charities must register and renew annually, and file annual reports. The state also imposes a number of requirements on paid solicitors.

LIMITED LEGAL PROTECTIONS FOR CHARITABLE ASSETS

Missouri provides no donor standing and only weak UPMIFA safeguards, reducing protection for restricted gifts and endowments.

MIXED HISTORY ON DONOR PROTECTIONS

While Missouri provides donor privacy protections, the state legislature has introduced donor disclosure laws in recent years.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	7.17	7
Broad Policy Environment Subindex	7.13	3
Nonprofit Freedom Subindex	7.49	13
Donor Confidence Subindex	6.88	8

Montana

OVERALL CHARITY POLICY INDEX
8.00/10

RANK
1st

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	5.50
1B. Tax Competitiveness (rescaled 0 to 10)	6.70
1C. EFNA (0 to 10)	6.79

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$20.00
Minimum Incorporation Fee	$20.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	No
Other Fees	$20.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	Yes
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

OUTSTANDING CHARITABLE FREEDOM

Montana scores 9.47 out of 10 in *Charitable Freedom*, ranking it **4th** in that area, with no registration requirement, zero-dollar filing fees, minimal reporting obligations for charities and fundraising professionals, and no audit requirements.

NATION-LEADING MANDATES, PROTECTIONS AND INCENTIVES

Montana is tied with Iowa, Kansas, and Kentucky for **1st** in this category, offering donor standing, strong UPMIFA protections, generally deductible contributions, and a DAF-friendly environment.

STRONG OVERALL POLICY ENVIRONMENT

The state ranks **6th** in the *Broad Policy Environment*, supported by high levels of economic freedom and a generally favorable regulatory and tax climate.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	8.00	1
Broad Policy Environment Subindex	6.33	6
Nonprofit Freedom Subindex	9.54	4
Donor Confidence Subindex	8.13	1

Nebraska

OVERALL CHARITY POLICY INDEX

6.54/10

RANK

10th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	4.50
1B. Tax Competitiveness (rescaled 0 to 10)	3.82
1C. EFNA (0 to 10)	6.87

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Periodic
Other Fees	$25.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

HIGH CHARITABLE FREEDOM

Nebraska ranks **7th** in *Charitable Freedom*, with no registration requirement, zero-dollar filing fees, and limited reporting obligations. It also has no audit requirements.

MODERATELY STRONG OVERALL POLICY ENVIRONMENT

The state ranks **16th** in the *Broad Policy Environment*, benefiting from relatively light occupational licensing rules.

PREDICTABLE REGULATORY STRUCTURE

New regulations must pass through the legislature, providing nonprofits with consistent and transparent rulemaking.

LIMITED PROTECTION OF CHARITABLE ASSETS

Nebraska provides no donor standing and only very weak UPMIFA safeguards, reducing legal protections for restricted gifts and endowments.

NO GENERAL SALES TAX EXEMPTION

Charities receive no exemption from state sales tax, increasing operating costs compared with states offering stronger fiscal incentives.

SOME ADMINISTRATIVE REQUIREMENTS REMAIN

Although regulatory burdens are low overall, charities must still meet corporate filing obligations and ensure compliance with state-level reporting rules.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.54	10
Broad Policy Environment Subindex	5.06	16
Nonprofit Freedom Subindex	9.32	7
Donor Confidence Subindex	5.25	21

Nevada

OVERALL CHARITY POLICY INDEX
6.30/10

RANK
13th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.83
1B. Tax Competitiveness (rescaled 0 to 10)	4.34
1C. EFNA (0 to 10)	6.55

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$50.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

STRONG CHARITABLE FREEDOM PERFORMANCE

Nevada ranks **10th** in *Charitable Freedom*, with zero-dollar registration and annual fees, limited regulatory requirements for soliciting charities, and light paid solicitor requirements. It also has no audit requirements.

SOLID MANDATES, PROTECTIONS AND INCENTIVES

The state ranks **15th** in this category, offering standard UPMIFA protections, generally deductible charitable contributions, and a DAF friendly environment.

MIDDLING BROAD POLICY ENVIRONMENT

Nevada ranks **25th** in the *Broad Policy Environment*, reflecting steeper-than-average occupational licensing burdens, a slightly better than average tax environment, and lower than average economic freedom.

LIMITED LEGAL SAFEGUARDS

Nevada provides no donor standing, reducing the security of charitable endowments and restricted gifts.

NO DONOR PRIVACY PROTECTIONS

Although Nevada has not introduced forced donor disclosure legislation in recent years, the state lacks donor privacy protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.30	13
Broad Policy Environment Subindex	4.57	25
Nonprofit Freedom Subindex	8.06	10
Donor Confidence Subindex	6.25	15

New Hampshire

OVERALL CHARITY POLICY INDEX
5.71/10

RANK
19th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.33
1B. Tax Competitiveness (rescaled 0 to 10)	6.03
1C. EFNA (0 to 10)	8.34

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$25.00
Minimum Registration Fee	$25.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$75.00
Minimum Annual Fee	$75.00
Requires Additional Corporate Filings	Yes
Other Fees	$100.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$500.00
Paid Solicitor Renewal Fee	$500.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$2,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG BROAD POLICY ENVIRONMENT

New Hampshire ranks **10th** in the *Broad Policy Environment*, helped by its status as the most economically free state in the union and its relatively good tax competitiveness. It's occupational licensing burden is close to the average.

DONOR PRIVACY PROTECTIONS

The state provides privacy safeguards for charitable donors, supporting trust and transparency in philanthropy.

PREDICTABLE REGULATORY PROCESS

New regulations must pass through the legislature, giving nonprofits a stable and consistent rulemaking environment.

WEAK CHARITABLE FREEDOM

New Hampshire ranks **32nd** in *Charitable Freedom*, requiring registration, annual reports, multiple fees, and extensive compliance obligations for both charities and paid solicitors. It also requires charities to undergo annual audits if they bring in more than $2 million in revenue.

LIMITED LEGAL PROTECTIONS FOR CHARITABLE ASSETS

The state provides no donor standing and only very weak UPMIFA safeguards, reducing protection for endowments and restricted gifts.

HISTORY OF DONOR DISCLOSURE

While donors have privacy protections in place, New Hampshire has attempted to introduced forced disclosure legislation in recent years.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.71	19
Broad Policy Environment Subindex	5.90	10
Nonprofit Freedom Subindex	4.74	32
Donor Confidence Subindex	6.50	11

New Jersey

OVERALL CHARITY POLICY INDEX **3.03/10**

RANK **49th**

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.50
1B. Tax Competitiveness (rescaled 0 to 10)	0.17
1C. EFNA (0 to 10)	5.70

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$30.00
Minimum Registration Fee	$30.00
Top Incorporation Fee	$75.00
Minimum Incorporation Fee	$75.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$250.00
Minimum Annual Fee	$30.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$250.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes ($15 per solicitor registration)
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

WEAK OVERALL POLICY ENVIRONMENT

New Jersey ranks **50th** in the *Broad Policy Environment*, reflecting its heavy occupational licensing burden, poor tax structure, and limited economic freedom.

HEAVY REGISTRATION AND FEE BURDENS

The state ranks **41st** in *Charitable Freedom*, as charities must register, renew annually, undergo audits, and pay substantial registration, renewal, and contractor-related fees that significantly raise compliance costs.

MINIMAL MANDATES, PROTECTIONS AND INCENTIVES

New Jersey ranks **43rd** in this category, providing no donor standing, no donor privacy protections, no charitable deduction, and very weak UPMIFA protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.03	49
Broad Policy Environment Subindex	2.46	50
Nonprofit Freedom Subindex	3.89	41
Donor Confidence Subindex	2.75	43

New Mexico

OVERALL CHARITY POLICY INDEX
4.59/10

RANK
35th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.47
1C. EFNA (0 to 10)	4.05

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$10.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$750,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

AVERAGE PERFORMANCE IN MANDATES, PROTECTIONS AND INCENTIVES

New Mexico ranks **24th** in this category, offering standard UPMIFA protections and charitable tax incentives.

ZERO-DOLLAR REGISTRATION AND RENEWAL, BUT OTHER REGULATIONS ARE STEEP

Charities are not charged registration or annual renewal fees, lowering entry and ongoing compliance costs. Still, the state ranks **29th** in *Charitable Freedom*, requiring registration, annual reports, and steep paid solicitor requirements. It also requires an annual audit for charities with more than $750,000 in revenue.

A STABLE DAF ENVIRONMENT

While New Mexico lacks many legal protections, the state has not attempted to impose restrictions on DAFs.

WEAK BROAD POLICY ENVIRONMENT

New Mexico ranks **45th** in the *Broad Policy Environment*, reflecting its very low level of economic freedom (50th in the nation), middling occupational licensing rules, and worse-than average tax environment.

LIMITED LEGAL PROTECTIONS FOR CHARITABLE ASSETS

New Mexico provides no donor standing, no donor privacy protections, and new regulations do not require legislative approval.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.59	35
Broad Policy Environment Subindex	3.51	45
Nonprofit Freedom Subindex	5.26	29
Donor Confidence Subindex	5.00	24

New York

OVERALL CHARITY POLICY INDEX

3.82/10

RANK

42nd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	8.00
1B. Tax Competitiveness (rescaled 0 to 10)	0.00
1C. EFNA (0 to 10)	4.39

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$25.00
Minimum Registration Fee	$25.00
Top Incorporation Fee	$75.00
Minimum Incorporation Fee	$75.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$1,500.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$25.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$800.00
Paid Solicitor Renewal Fee	$800.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

VERY WEAK CHARITABLE FREEDOM

New York ranks **46th** in *Charitable Freedom*, requiring registration, annual renewal, extensive reporting, annual audits, and some of the highest fees in the country for charitable organizations and professional fundraisers.

CHALLENGING BROAD POLICY ENVIRONMENT

New York ranks **31st** in the *Broad Policy Environment*, reflecting a combination of very weak tax competitiveness and limited economic freedom (though its occupational licensing regulations are relatively limited, ranking 3rd in the country).

POOR MANDATES, PROTECTIONS AND INCENTIVES

The state ranks **35th** in this category, providing no donor standing, very weak UPMIFA safeguards, and new regulations without legislative approval.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.82	42
Broad Policy Environment Subindex	4.13	31
Nonprofit Freedom Subindex	3.34	46
Donor Confidence Subindex	4.00	35

North Carolina

OVERALL CHARITY POLICY INDEX
5.23/10

RANK
25th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.83
1B. Tax Competitiveness (rescaled 0 to 10)	4.84
1C. EFNA (0 to 10)	7.59

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$200.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$60.00
Minimum Incorporation Fee	$60.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$200.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$25.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$200.00
Paid Solicitor Renewal Fee	$200.00
Surety Bond for Professional Fundraisers	$50,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	Yes
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

DONOR STANDING

North Carolina is one of only a handful of states that has a donor standing statute, allowing donors to protect their intent in legal proceedings.

DONOR GIVING INCENTIVES

North Carolina allows donors to nonprofit organizations to deduct their charitable contributions.

MODERATE PERFORMANCE IN MANDATES AND PROTECTIONS

The state ranks **21st** in *Mandates, Protections and Incentives*, benefiting from generally deductible charitable contributions and a DAF-friendly environment.

MIDDLING CHARITABLE FREEDOM

North Carolina ranks **27th** in *Charitable Freedom*, requiring registration, annual renewals, multiple fees, and extensive reporting obligations for charities and fundraising professionals. It does not require annual audits however.

LIMITED LEGAL PROTECTIONS

The state provides no donor privacy protections and only very weak UPMIFA protections, leaving charitable assets without strong legal safeguards.

NO GENERAL SALES TAX EXEMPTION

Charities in North Carolina receive no exemption from state sales tax, raising operational costs compared with states offering stronger fiscal incentives.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.23	25
Broad Policy Environment Subindex	4.75	22
Nonprofit Freedom Subindex	5.68	27
Donor Confidence Subindex	5.25	21

North Dakota

OVERALL CHARITY POLICY INDEX

4.83/10

RANK

31st

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.00
1B. Tax Competitiveness (rescaled 0 to 10)	5.09
1C. EFNA (0 to 10)	7.55

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$25.00
Minimum Registration Fee	$25.00
Top Incorporation Fee	$40.00
Minimum Incorporation Fee	$40.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$10.00
Minimum Annual Fee	$10.00
Requires Additional Corporate Filings	Yes
Other Fees	$10.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$100.00
Paid Solicitor Renewal Fee	$100.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

FAVORABLE BROAD POLICY ENVIRONMENT

The state ranks **14th** in the *Broad Policy Environment*, supported by competitive tax conditions and relatively high levels of economic freedom.

VERY WEAK MANDATES, PROTECTIONS AND INCENTIVES OVERALL

North Dakota ranks **45th**, offering no donor standing, no donor privacy protections, no charitable deductions, and no general sales tax exemption for charities.

BROADLY GOOD CHARITABLE FREEDOM RANKING

North Dakota ranks **16th** in *Charitable Freedom*, with no audit requirements and manageable registration, fee, and reporting requirements relative to many other states.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.83	31
Broad Policy Environment Subindex	5.21	14
Nonprofit Freedom Subindex	6.78	16
Donor Confidence Subindex	2.50	45

Ohio

OVERALL CHARITY POLICY INDEX

4.67/10

RANK

33rd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.10
1C. EFNA (0 to 10)	6.08

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$200.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$99.00
Minimum Incorporation Fee	$99.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$200.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Periodic
Other Fees	$25.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$200.00
Paid Solicitor Renewal Fee	$200.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Conditionally
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

WEAK BROAD POLICY ENVIRONMENT

Ohio ranks **41st** in the *Broad Policy Environment*, indicating a less favorable mix of occupational freedom, tax competitiveness, and low economic freedom.

MIDDLING CHARITABLE FREEDOM

Ohio ranks **25th** in *Charitable Freedom*, reflecting a mid-range regulatory environment with no audit requirements, but relatively steep registration and annual reporting requirements.

SIGNIFICANT GAPS IN DONOR AND ASSET PROTECTIONS

The state offers no donor privacy, no donor standing, and only very weak UPMIFA protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.67	33
Broad Policy Environment Subindex	3.73	41
Nonprofit Freedom Subindex	6.28	25
Donor Confidence Subindex	4.00	35

Oklahoma

OVERALL CHARITY POLICY INDEX
5.76/10

RANK
18th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.67
1B. Tax Competitiveness (rescaled 0 to 10)	4.09
1C. EFNA (0 to 10)	7.49

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$65.00
Minimum Registration Fee	$15.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$65.00
Minimum Annual Fee	$15.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$215.00
Paid Solicitor Renewal Fee	$215.00
Surety Bond for Professional Fundraisers	$2,500.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

MODERATELY STRONG MANDATES, PROTECTIONS AND INCENTIVES

Oklahoma ranks **15th** in this category, offering donor privacy protections, generally deductible charitable contributions, and a favorable environment for donor-advised funds.

MODERATELY STRONG CHARITABLE FREEDOM

The state ranks **18th** in *Charitable Freedom*, reflecting a relatively manageable regulatory structure despite registration and annual renewal requirements. It's paid solicitor requirements are more burdensome than most, however.

PREDICTABLE REGULATORY PROCESS

New regulations require legislative approval, providing stability and transparency for nonprofit compliance planning.

MIDDLING BROAD POLICY ENVIRONMENT

Oklahoma ranks **28th** in the *Broad Policy Environment*. While its economic freedom scores are relatively high, it scores poorly in its occupational licensure burden and has average tax competitiveness.

LIMITED DONOR AND ASSET PROTECTIONS

Oklahoma provides no donor standing, and the governor has previously called for donor disclosure measures in his state of the state address.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.76	18
Broad Policy Environment Subindex	4.42	28
Nonprofit Freedom Subindex	6.62	18
Donor Confidence Subindex	6.25	15

Oregon

OVERALL CHARITY POLICY INDEX

4.65/10

RANK

34th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	0.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.55
1C. EFNA (0 to 10)	4.84

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$50.00
Minimum Incorporation Fee	$50.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$400.00
Minimum Annual Fee	$20.00
Requires Additional Corporate Filings	Yes
Other Fees	$50.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$250.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Conditionally
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

VERY WEAK BROAD POLICY ENVIRONMENT

Oregon ranks **48th** in the *Broad Policy Environment,* reflecting the most restrictive occupational licensing rules in the country and a low level of economic freedom.

MIDDLING CHARITABLE FREEDOM RANKING

Oregon ranks **26th** in *Charitable Freedom*. While it has relatively low start up barriers and no audit requirements, it has steep annual charity fees and extensive regulations for paid solicitors.

LIMITED LEGAL PROTECTIONS FOR DONORS

Oregon ranks **24th** in *Mandates, Protections and Incentives*, offering no donor standing, and no privacy protections.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.65	34
Broad Policy Environment Subindex	2.80	48
Nonprofit Freedom Subindex	6.16	26
Donor Confidence Subindex	5.00	24

Pennsylvania

OVERALL CHARITY POLICY INDEX

3.73/10

RANK

43rd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	6.50
1B. Tax Competitiveness (rescaled 0 to 10)	3.25
1C. EFNA (0 to 10)	6.91

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$250.00
Minimum Registration Fee	$15.00
Top Incorporation Fee	$125.00
Minimum Incorporation Fee	$125.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$250.00
Minimum Annual Fee	$15.00
Requires Additional Corporate Filings	Yes
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$250.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$750,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	No
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

STRONGER BROAD POLICY ENVIRONMENT

Pennsylvania ranks **12th** in the *Broad Policy Environment*, performing far better here than in other dimensions due to low occupational licensing burdens and better than average economic freedom (although it ranks relatively poorly in tax competitiveness).

POOR CHARITABLE FREEDOM

Pennsylvania ranks **48th** in *Charitable Freedom*, reflecting mandatory registration, annual renewal, steep fees, and extensive reporting and contractor-related requirements. It also requires annual audits for charities with revenue more than $750,000.

VERY WEAK MANDATES, PROTECTIONS AND INCENTIVES

The state ranks **45th** in this category, offering no donor privacy, no donor standing, no charitable deduction, and being the only state in the country with no UPMIFA safeguards.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.73	43
Broad Policy Environment Subindex	5.55	12
Nonprofit Freedom Subindex	3.13	48
Donor Confidence Subindex	2.50	45

Rhode Island

OVERALL CHARITY POLICY INDEX **4.00**/10

RANK **39th**

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.83
1B. Tax Competitiveness (rescaled 0 to 10)	2.80
1C. EFNA (0 to 10)	5.57

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$90.00
Minimum Registration Fee	$90.00
Top Incorporation Fee	$35.00
Minimum Incorporation Fee	$35.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$90.00
Minimum Annual Fee	$90.00
Requires Additional Corporate Filings	Yes
Other Fees	$50.00
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$240.00
Paid Solicitor Renewal Fee	$240.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

POOR BROAD POLICY ENVIRONMENT

Rhode Island ranks **40th** in the *Broad Policy Environment*, reflecting its low economic freedom and weak tax competitiveness.

HEAVY REGULATORY AND FEE BURDENS

Ranking **47th** in *Charitable Freedom*, charities must register and renew annually, pay high fees and meet significant contractor-related reporting requirements. Charities also face an audit requirement.

STANDARD UPMIFA PROTECTIONS

In Rhode Island donor intent is protected from modifications for gifts of more than $25,000.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.00	39
Broad Policy Environment Subindex	3.74	40
Nonprofit Freedom Subindex	3.27	47
Donor Confidence Subindex	5.00	24

South Carolina

OVERALL CHARITY POLICY INDEX

5.13/10

RANK

26th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.67
1B. Tax Competitiveness (rescaled 0 to 10)	3.40
1C. EFNA (0 to 10)	6.84

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$50.00
Minimum Registration Fee	$50.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$50.00
Minimum Annual Fee	$50.00
Requires Additional Corporate Filings	No
Other Fees	$1.85
Tiered Fee Structure	No
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$50.00
Paid Solicitor Renewal Fee	$50.00
Surety Bond for Professional Fundraisers	$15,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	Yes
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

MIDDLING CHARITABLE FREEDOM

South Carolina ranks **23rd** in *Charitable Freedom*. It has annual registration and annual renewal requirements, moderate fees, and regulations on paid solicitors. It does not require annual audits, however.

DONOR PRIVACY PROTECTIONS

The state provides donor privacy safeguards, supporting transparency and trust in philanthropic activity.

STANDARD UPMIFA PROTECTIONS

In South Carolina donor intent is protected from modifications for gifts of more than $25,000.

WEAK BROAD POLICY ENVIRONMENT

South Carolina ranks **37th** in the *Broad Policy Environment*, reflecting its higher than average occupational licensing burden, less competitive tax environment, and middling economic freedom.

LIMITED LEGAL PROTECTIONS

South Carolina offers no donor standing, and new regulations do not require legislative approval, reducing protection for charitable assets and raising uncertainty around future operating costs.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.13	26
Broad Policy Environment Subindex	3.97	37
Nonprofit Freedom Subindex	6.43	23
Donor Confidence Subindex	5.00	24

South Dakota

OVERALL CHARITY POLICY INDEX
7.52/10

RANK
3rd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	5.50
1B. Tax Competitiveness (rescaled 0 to 10)	10.00
1C. EFNA (0 to 10)	8.18

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$30.00
Minimum Incorporation Fee	$30.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$10.00
Minimum Annual Fee	$10.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

EXCEPTIONAL OVERALL REGULATORY ENVIRONMENT

South Dakota ranks **3rd** overall and **2nd** in the *Broad Policy Environment*, reflecting the fact that the state permits its citizens wide latitude to make their own economic and philanthropic choices.

HIGH CHARITABLE FREEDOM

The state ranks **11th** in *Charitable Freedom*, with no registration fees, and moderate reporting obligations for charities and fundraising professionals. It also has no audit requirements.

STRONG DONOR PRIVACY AND PREDICTABLE RULEMAKING

South Dakota offers donor privacy protections, a DAF-friendly environment, and a requirement that new regulations pass the legislature, enhancing long-term stability for nonprofits.

NO GENERAL SALES TAX EXEMPTION

Charities in South Dakota receive no exemption from state sales tax, increasing operating costs relative to states with stronger tax incentives.

LIMITED LEGAL PROTECTIONS FOR CHARITABLE ASSETS

The state offers no donor standing and maintains weak UPMIFA safeguards, providing less robust protection for restricted gifts and endowments.

MANDATES AND PROTECTIONS NOT AS STRONG AS TOP-TIER PEERS

Despite ranking **8th**, states such as Montana and Kentucky offer stronger donor-related safeguards and asset-protection standards, leaving South Dakota room for improvement in this dimension.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	7.52	3
Broad Policy Environment Subindex	7.89	2
Nonprofit Freedom Subindex	7.80	11
Donor Confidence Subindex	6.88	8

Tennessee

OVERALL CHARITY POLICY INDEX

5.00/10

RANK

27th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	0.50
1B. Tax Competitiveness (rescaled 0 to 10)	5.76
1C. EFNA (0 to 10)	8.30

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$50.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$100.00
Minimum Incorporation Fee	$100.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$240.00
Minimum Annual Fee	$80.00
Requires Additional Corporate Filings	Yes
Other Fees	$20.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$250.00
Paid Solicitor Renewal Fee	$250.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG MANDATES, PROTECTIONS AND INCENTIVES

Tennessee ranks **11th** in this category, benefiting from donor privacy protections, generally deductible charitable contributions, a DAF-friendly environment, and a predictable regulatory process.

MODERATELY FAVORABLE POLICY CLIMATE

The state ranks **21st** in the *Broad Policy Environment*, driven by high economic freedom (2nd in the country) and a competitive tax code. Its score is hurt, however, by burdensome occupational licensing regulations (where it ranks 49th).

LEGISLATIVE OVERSIGHT OF RULEMAKING

New regulations must pass through the legislature, offering stability and clarity for nonprofit organizations.

WEAK CHARITABLE FREEDOM

Tennessee ranks **44th** in *Charitable Freedom*, requiring registration, annual renewals, substantial fees, significant reporting obligations for paid solicitors, and annual audits.

LIMITED PROTECTION OF CHARITABLE ASSETS

Tennessee provides no donor standing and maintains very weak UPMIFA safeguards, offering minimal legal protection for restricted gifts and endowments.

LEGISLATIVE DISCLOSURE RISK

The Tennessee legislature has introduced donor disclosure legislation in recent years.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.00	27
Broad Policy Environment Subindex	4.85	21
Nonprofit Freedom Subindex	3.65	44
Donor Confidence Subindex	6.50	11

Texas

OVERALL CHARITY POLICY INDEX

7.33/10

RANK

6th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	0.67
1B. Tax Competitiveness (rescaled 0 to 10)	5.91
1C. EFNA (0 to 10)	8.15

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$0.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

NATION-LEADING CHARITABLE FREEDOM

Texas ranks **1st** in *Charitable Freedom*, with no statewide registration requirement for most charities, zero-dollar fees, minimal reporting obligations, light paid solicitor regulations, and no audit requirements.

STRONG MANDATES, PROTECTIONS AND INCENTIVES

The state ranks **5th** in this category, supported by standard UPMIFA, generally deductible charitable contributions, a general sales tax exemption, and a DAF-friendly environment.

FAVORABLE REGULATORY STABILITY

New regulations must pass through the legislature, giving nonprofits consistent and predictable rulemaking conditions.

LACK OF DONOR STANDING

Texas offers no donor standing, limiting legal recourse for donors in cases involving restricted gifts.

NO DONOR PRIVACY PROTECTIONS

Texas has no donor privacy protections, which can chill charitable giving and erode trust.

A BURDENSOME OCCUPATIONAL LICENSING CLIMATE

Despite favorable tax conditions, Texas's *Broad Policy Environment* ranking of **18th** reflects its high occupational licensing burden (one of the highest in the country).

Category	Score (0-10)	Rank (50 states)
Free to Give Index	7.33	6
Broad Policy Environment Subindex	4.91	18
Nonprofit Freedom Subindex	9.59	1
Donor Confidence Subindex	7.50	5

Utah

OVERALL CHARITY POLICY INDEX

6.36/10

RANK

12th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	3.17
1B. Tax Competitiveness (rescaled 0 to 10)	4.49
1C. EFNA (0 to 10)	7.32

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$30.00
Minimum Incorporation Fee	$30.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$100.00
Minimum Annual Fee	$0.00
Requires Additional Corporate Filings	Yes
Other Fees	$18.00
Tiered Fee Structure	Yes
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$500.00
Paid Solicitor Renewal Fee	$500.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	Yes

STRONG MANDATES, PROTECTIONS AND INCENTIVES

Utah ranks **5th** in this category, supported by donor privacy protections, a general sales tax exemption, a DAF-friendly environment, and a predictable rulemaking process.

MODERATE CHARITABLE FREEDOM ENVIRONMENT

Utah ranks **21st** in *Charitable Freedom*, with zero-dollar fees and relatively light reporting and operational requirements. It also has no audit requirements. It does have moderately high paid solicitor registration fees.

ABSENCE OF DONOR STANDING

Utah does not grant donors to charitable endowment legal standing in court proceedings.

NO CHARITABLE DEDUCTION

The state offers no state-level charitable income tax deduction, reducing tax-based incentives for charitable giving.

HIGH LABOR MARKET HURDLES

Utah has relatively high occupational licensing barriers, which can directly and indirectly make it harder for the nonprofit sector to operate efficiently.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	6.36	12
Broad Policy Environment Subindex	5.00	17
Nonprofit Freedom Subindex	6.60	21
Donor Confidence Subindex	7.50	5

Vermont

OVERALL CHARITY POLICY INDEX

5.51/10

RANK

20th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	5.00
1B. Tax Competitiveness (rescaled 0 to 10)	2.18
1C. EFNA (0 to 10)	4.87

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$155.00
Minimum Incorporation Fee	$155.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$35.00
Minimum Annual Fee	$35.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$500.00
Paid Solicitor Renewal Fee	$500.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

RELATIVELY STRONG CHARITABLE FREEDOM

Vermont ranks **12th** in *Charitable Freedom*, with no charitable solicitation registration requirement for charities, zero-dollar registration fees, and no audit requirements. It does regulate paid solicitors and its incorporation fees are relatively steep.

STANDARD UPMIFA PROTECTIONS

In Vermont donor intent is protected from modifications for gifts of more than $25,000.

GENERAL SALES TAX EXEMPTION

Nonprofit organizations in Vermont are exempt from paying state sales tax.

WEAK BROAD POLICY ENVIRONMENT

Vermont ranks **35th** in the *Broad Policy Environment*, reflecting low levels of economic freedom and tax competitiveness.

LIMITED DONOR LEGAL PROTECTIONS

Vermont offers no donor privacy protections, and donors do not have standing in legal proceedings, reducing trust and legal support for charitable assets.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	5.51	20
Broad Policy Environment Subindex	4.02	35
Nonprofit Freedom Subindex	7.52	12
Donor Confidence Subindex	5.00	24

Virginia

OVERALL CHARITY POLICY INDEX
4.99/10

RANK
28th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.33
1B. Tax Competitiveness (rescaled 0 to 10)	3.65
1C. EFNA (0 to 10)	7.11

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$100.00
Minimum Registration Fee	$100.00
Top Incorporation Fee	$75.00
Minimum Incorporation Fee	$75.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$325.00
Minimum Annual Fee	$30.00
Requires Additional Corporate Filings	Yes
Other Fees	$25.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$500.00
Paid Solicitor Renewal Fee	$500.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

DONOR PRIVACY PROTECTIONS

Virginia provides privacy safeguards for charitable donors, strengthening trust and transparency in philanthropy.

BELOW AVERAGE CHARITABLE FREEDOM

The state ranks **28th** in *Charitable Freedom*, with relatively steep startup and annual reporting requirements for both charities and paid solicitors. It does not require annual audits, however.

WEAK BROAD POLICY ENVIRONMENT

Virginia ranks **29th** in the *Broad Policy Environment*, reflecting its steep occupational licensure regulations and relatively uncompetitive tax code.

LIMITED LEGAL AND FISCAL PROTECTIONS

Virginia provides no donor standing and maintains very weak UPMIFA protections, limiting legal safeguards for charitable assets.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.99	28
Broad Policy Environment Subindex	4.36	29
Nonprofit Freedom Subindex	5.36	28
Donor Confidence Subindex	5.25	21

Washington

OVERALL CHARITY POLICY INDEX

3.18/10

RANK

48th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	1.83
1B. Tax Competitiveness (rescaled 0 to 10)	2.03
1C. EFNA (0 to 10)	6.34

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$60.00
Minimum Registration Fee	$60.00
Top Incorporation Fee	$80.00
Minimum Incorporation Fee	$40.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$60.00
Minimum Annual Fee	$20.00
Requires Additional Corporate Filings	Yes
Other Fees	$60.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$300.00
Paid Solicitor Renewal Fee	$225.00
Surety Bond for Professional Fundraisers	$25,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Contracts required but not filed with state
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$3,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	No
3G. State has Never Proposed DAF Restrictions	No
3H. New Regulations Require Legislative Approval	No

VERY WEAK BROAD POLICY ENVIRONMENT

Washington ranks **47th** in the *Broad Policy Environment*, with restrictive licensing rules, an unfavorable tax climate, and below-average economic freedom.

HEAVY ADMINISTRATIVE AND FEE BURDENS

The state requires registration and annual renewal, annual audits, high fees and extensive reporting requirements, contributing to its **34th**-place ranking in *Charitable Freedom*.

POOR DONOR AND ASSET PROTECTIONS

Washington ranks **48th** in *Mandates, Protections and Incentives*, offering no donor privacy protections, no donor standing, no general sales tax exemption, very weak UPMIFA safeguards, and no support for DAFs, leaving charitable assets and donor intent with limited protection.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	3.18	48
Broad Policy Environment Subindex	3.40	47
Nonprofit Freedom Subindex	4.64	34
Donor Confidence Subindex	1.50	48

West Virginia

OVERALL CHARITY POLICY INDEX

4.55/10

RANK

36th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	4.00
1B. Tax Competitiveness (rescaled 0 to 10)	3.85
1C. EFNA (0 to 10)	5.50

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$50.00
Minimum Registration Fee	$15.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$50.00
Minimum Annual Fee	$15.00
Requires Additional Corporate Filings	Yes
Other Fees	$25.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$100.00
Paid Solicitor Renewal Fee	$100.00
Surety Bond for Professional Fundraisers	$10,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Yes
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$500,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	Yes
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes
3E. Donations are Generally Deductible	No
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

MIDDLING MANDATES, PROTECTIONS, AND INCENTIVES

West Virginia provides donor privacy protections, creating trust by ringfencing donors from forced disclosure. However, the state provides no donor standing, reducing legal support for donors and charitable assets.

WEAK CHARITABLE FREEDOM

West Virginia ranks **40th** in *Charitable Freedom*, requiring registration, annual renewals, multiple fees, and substantial reporting requirements. The state also has a low audit threshold at just $500,000—a substantial cost for small charities.

MIDDLING BROAD POLICY ENVIRONMENT

West Virginia ranks **27th** in the *Broad Policy Environment*, reflecting average tax competitiveness and low economic freedom.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.55	36
Broad Policy Environment Subindex	4.45	27
Nonprofit Freedom Subindex	4.21	40
Donor Confidence Subindex	5.00	24

Wisconsin

OVERALL CHARITY POLICY INDEX
4.45/10

RANK
37th

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	2.67
1B. Tax Competitiveness (rescaled 0 to 10)	4.22
1C. EFNA (0 to 10)	6.86

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	Yes
Top Registration Fee	$15.00
Minimum Registration Fee	$15.00
Top Incorporation Fee	$15.00
Minimum Incorporation Fee	$15.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$100.00
Minimum Annual Fee	$15.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	Yes
Overlapping Regulators	Yes
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	Yes
Paid Solicitor Registration Fee	$50.00
Paid Solicitor Renewal Fee	$107.00
Surety Bond for Professional Fundraisers	$20,000.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	Yes
Fundraising Consultant Registration Required	Conditionally
Annual Financial Reporting by Commercial Fundraisers Required	Yes
Must File Contracts Between Charities and Commercial Fundraisers	Yes
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	$1,000,000.00

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	No
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (very weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

WEAK CHARITABLE FREEDOM

Wisconsin ranks **31st** in *Charitable Freedom*, reflecting mandatory registration, annual renewals, multiple fees, and significant reporting requirements for charities and fundraising professionals.

WEAK PROTECTIONS

The state provides no donor standing, no donor privacy protections, and maintains very weak UPMIFA safeguards, limiting protections for donors and charitable assets.

MIDDLING BROAD POLICY ENVIRONMENT

Wisconsin ranks **24th** in the *Broad Policy Environment*, offering a less competitive economic climate compared with many higher-performing states.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	4.45	37
Broad Policy Environment Subindex	4.58	24
Nonprofit Freedom Subindex	4.77	31
Donor Confidence Subindex	4.00	35

Wyoming

OVERALL CHARITY POLICY INDEX

7.85/10

RANK

2nd

1. BROAD POLICY ENVIRONMENT	
1A. Occupational Freedom (rescaled 0 to 10)	8.00
1B. Tax Competitiveness (rescaled 0 to 10)	10.00
1C. EFNA (0 to 10)	7.02

2. CHARITABLE FREEDOM	
2A. Charitable Startup Regulations	
Requires charitable registration?	No
Top Registration Fee	$0.00
Minimum Registration Fee	$0.00
Top Incorporation Fee	$25.00
Minimum Incorporation Fee	$25.00
2B. Charitable Reporting Regulations	
Requires Annual Report?	Yes
Top Annual Fee	$2.00
Minimum Annual Fee	$2.00
Requires Additional Corporate Filings	No
Other Fees	$0.00
Tiered Fee Structure	No
Overlapping Regulators	No
2C. Paid Solicitor Requirements	
Commercial Fundraisers Must Register with the State	No
Paid Solicitor Registration Fee	$0.00
Paid Solicitor Renewal Fee	$0.00
Surety Bond for Professional Fundraisers	$0.00
Must Paid Solicitors Be Required to Report to the State in Order to Start Fundraising?	No
Fundraising Consultant Registration Required	No
Annual Financial Reporting by Commercial Fundraisers Required	No
Must File Contracts Between Charities and Commercial Fundraisers	No
Individual solicitors employed by professional fundraisers must register separately?	No
2D. General Audit threshold (revenue)	
General Audit threshold (revenue)	N/A

3. MANDATES, PROTECTIONS, AND INCENTIVES	
3A. State has Never Introduced Disclosure	Yes
3B. State has Privacy Law	No
3C. State gives Donors Standing	No
3D. State has UPMIFA Protections	Yes (weak)
3E. Donations are Generally Deductible	Yes
3F. General Sales Tax Exemption	Yes
3G. State has Never Proposed DAF Restrictions	Yes
3H. New Regulations Require Legislative Approval	No

BEST BROAD POLICY ENVIRONMENT IN THE NATION

Wyoming ranks **1st** in the *Broad Policy Environment*, offering exceptional economic and regulatory conditions that permit both economic and charitable activity.

VERY HIGH CHARITABLE FREEDOM

The state ranks **2nd** in *Charitable Freedom*. It requires no charitable solicitation registration, charges zero registration fees, imposes minimal reporting obligations, has limited paid solicitor regulations, and no audit requirements.

STRONG TAX INCENTIVES

Wyoming offers a general sales tax exemption, and generally deductible charitable contributions for donors.

LIMITED LEGAL PROTECTIONS

Wyoming provides no donor standing, and no donor privacy protections, which undermines trust between charities and donors.

WEAK UPMIFA PROTECTIONS

The state maintains weak UPMIFA safeguards, offering limited legal protection for charitable endowments and restricted assets.

Category	Score (0-10)	Rank (50 states)
Free to Give Index	7.85	2
Broad Policy Environment Subindex	8.34	1
Nonprofit Freedom Subindex	9.58	2
Donor Confidence Subindex	5.63	18

Technical Appendix

THE BROAD POLICY ENVIRONMENT SUBINDEX

The broad policy environment subindex is composed of three variables.

1A: Occupational Freedom: The first is a modified version of the *Archbridge Institute's* State Occupational Licensing Index 2025 (Trudeau et al. 2025). The State Occupational Licensing Index reports state licensing barriers on a 0 – 10 scale where 10 indicates a high burden and 0 a low one. To fit this on our 0 – 10 scale in which 10 indicates a more economically free policy environment we simply reverse the scale using the formula $10 - v_i$.

1B: Tax Competitiveness: The second variable in this sub-index is a modified version of the *Tax Foundation's* 2026 State Tax Competitiveness Index. The *Tax Foundation's* index uses over 150 variables to measure each state's overall tax environment based on its complexity, neutrality, and efficiency. To adjust the *Tax Foundation* index to our 10-point scale we use the following formula[2]:

$$\frac{(v_i - v_{min})}{(v_{max} - v_{min})} * 10$$

:

1C: Subnational Economic Freedom: The final component in the Broad Policy Environment subindex is subnational economic freedom as reported in the *Fraser Institute's* Economic Freedom of North America 2025 report (Stansel et al. 2025). This measure employs 10 variables in taxing, spending, and labor market freedom to measure the degree to which state residents are allowed to make their own economic choices. This variable is already on a standardized 0 to 10 scale so we do not modify it.

THE NONPROFIT FREEDOM SUBINDEX

The second subindex focuses squarely on charity freedom. It uses twenty-one variables, many of which have been used in earlier measures of charity freedom (Lott et al. 2016; Winegarden 2023). These are grouped into four broad areas: charitable startup regulations, charitable reporting regulations, paid solicitor requirements, and audit regulations. We average the scores under each of these areas and then average the four areas for the overall score for this subindex.

Under charitable startup regulations, we include five variables.

2Ai: Charitable Registration Required: The first is an indicator variable that takes a value of 10 if the state does not require charities to register and 0 if it does.

2Aii: Top Registration Fee: The second is a scaler variable that measures the top registration fee. We convert this to our 10-point scale using the formula $\frac{(v_{max} - v_i)}{(v_{max} - v_{min})} * 10$, where the maximum value is \$400 (Florida) and the minimum value is \$0 (sixteen states).[3]

2Aiii: Minimum Registration Fee: The third is another scaler variable that measures the minimum registration fee. In thirty-four states this fee differs from the top fee. Like the previous variable, we

2 This formula, common in the construction of indices essentially grades every state on a curve. The numerator measures the degree to which that state's value exceeds the minimum value. The denominator calculates the whole range of values across all states. So as a whole it tells us how each state performs, relative to the possible range of performances. In multiplying the value by 10 we set this on a 10-point scale. In future years, we will use this year's and values. This will allow us to see how states change over time.

3 This formula, common in the construction of indices essentially grades every state on a curve. The numerator measures the degree to which that state's value exceeds the minimum value. The denominator calculates the whole range of values across all states. So as a whole it tells us how each state performs, relative to the possible range of performances. In multiplying the value by 10 we set this on a 10-point scale. In future years, we will use this year's v_{min} and v_{max} values. This will allow us to see how states change over time.

convert fees to our 10-point scale using the formula $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$. Here, the maximum value is $100 (Massachusetts) and the minimum value is $0 (twenty-five states).

2Aiv: Top Incorporation Fee: The fourth variable is the top incorporation fee which we convert to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. Here the maximum value is $125 (Pennsylvania and Vermont) and the minimum value is $0 (Maryland).

2Av: Minimum Incorporation Fee: The fifth variable is the minimum incorporation fee which differs from the maximum fee in just two states (Illinois and Washington). We convert these minimum fees to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is again $125 (Pennsylvania and Vermont) and the minimum value is again $0 (Maryland).

We include seven charitable reporting regulations.

2Bi: Requires Annual Report: The first is an indicator variable that takes the value 0 if the state requires charities to file annual reports and 10 if it does not.

2Bii: Top Annual Fee: The second variable is the top annual registration fee which we convert to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is $1,525 (New York) and the minimum value is $0 (seventeen states).

2Biii: Minimum Annual Fee: The third variable is the minimum annual fee which differs from the maximum fee in sixteen states. We convert it to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is $90 (Rhode Island) and the minimum value is $0 (twenty-three states).

2Biv: Additional Corporate Filing Requirement: The fourth variable takes the value 0 if the state requires additional annual corporate filings, 5 if it requires additional periodic filings, and 10 if it does not require any additional corporate filings.

2Bv: Other Fees: The fifth variable accounts for any additional fees. We convert it to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is $2,000 (Oregon) and the minimum value is $0 (seventeen states).

2Bvi: Tiered Fee Structure: The sixth variable measures whether the fee structure is tiered. It takes the value 10 if the state does not have a tiered fee structure and 0 if it does.

2Bvii: Overlapping Regulators: The seventh variable measures whether more than one agency oversees charities. It takes the value 10 if not and 0 if yes.

The Paid Solicitor Requirements Area includes nine variables:

2Ci: Commercial Fundraiser Registration: The first variable in this area measures whether commercial fundraisers are required to register with the state. It takes the value 0 if they do and 10 if they do not.

2Cii: Paid Solicitor Registration Fee: The second variable measures the fee, if any, that paid solicitors must pay to register. We convert it to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is $1,000 (Indiana and Massachusetts) and the minimum value is $0 (eleven states).

2Ciii: Paid Solicitor Renewal Fee: The third variable measures the fee, if any, that paid solicitors must pay to renew their registration. We convert it to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is $1,000 (Massachusetts) and the minimum value is $0 (eleven states).

2Civ: Surety Bond for Professional Fundraisers: The fourth variable measures the surety bond, if any, that paid solicitors are required to post. We convert it to our 10-point scale using the $\frac{(v_{max}-v_i)}{(v_{max}-v_{min})} * 10$ formula. The maximum value is $50,000 (Florida) and the minimum value is $0 (seventeen states).

2Cv: Pre-Campaign Notice Requirement: The fifth variable measures whether solicitors are required to post a pre-campaign notice. It takes the value 0 if they do and 10 if they do not.

2Cvi: Fundraising Consultants Registration Requirement: The sixth variable measures whether fundraising consultants (who do not solicit donations themselves) are required to register. It takes the value 0 if they do, 10 if they do not, and 5 if they must only register if they handle the funds.

2Cvii: Annual Financial Reporting by Commercial Fundraisers: The seventh variable measures whether commercial fundraisers must file annual reports with the state. It takes the value 0 if they do and 10 if they do not.

2Cviii: Must File Contracts Between Charities and Commercial Fundraisers: The eighth variable measures whether charities must file their contracts with commercial fundraisers. It takes the value 0 if they do, 10 if they do not, and 5 if they must produce a contract if requested.

2Cix: Individual Solicitors Employed by Professional Fundraisers Must Register Separately: The ninth variable measures whether individual solicitors employed by commercial fundraisers must register separately It takes the value 0 if they do and 10 if they do not.

Charitable Audit Regulations Area includes just one variable:

2D: Audit Threshold: This variable measures the revenue threshold, if any, that triggers an audit. We convert it to our 10-point scale using the formula $\frac{(v_i - v_{min})}{(v_{max} - v_{min})} * 5$ and 10 if there is no audit requirement. The maximum value is $3,000,000 (Washington) and the minimum value is $0 (several states).

THE DONOR CONFIDENCE SUBINDEX

3A: State Has Not Introduced Donor Disclosure Laws: The first variable measures whether a state legislature (or attorney general, or secretary of state) has enacted or introduced legislation aimed at forcing nonprofit donor disclosure within the past five years. It takes the value 10 if the state has not and 0 if it has.

3B: State Has Donor Privacy Protection Laws: The second variable measures whether the state legislature has enacted legislation that prevents state agencies or other state actors from forcing nonprofits to reveal who donates to them. It takes the value 10 if the state has enacted donor privacy protections and 0 if not.

3C: State Gives Donors Standing: The third variable measures whether state law gives donors to charitable endowments standing in legal proceedings. It takes the value 10 if the state grants full donor standing, a value of 5 if the state grants limited or conditional standing, and a value of 0 if the state does not grant standing.

3D: State has UPMIFA Protections for Donors: The fourth variable measures the strength of UPMIFA protections for donors who donate gifts to endowments. UPMIFA allows a nonprofit organization to modify or release a restriction on an institutional fund if (1) the fund is valued at less than $25,000 and (2) the fund has existed for more than twenty years. This variable takes the value 10 if the state has standard UPMIFA protections, 5 for states with weaker protections (higher giving threshold or shorter period), 3 for states with ESG mandates in their UPMIFA statutes, 2 for states with very weak protections (i.e. very high giving thresholds), and 0 for states with no UPMIFA protections.

3E: Charitable Donations are Generally Deductible: The fifth variable measures whether the state allows donors to deduct the value of their charitable donations from state income taxes. It takes the value 10 if they do, 5 if deductions are subject to limits or caps, and 0 if no deduction is offered. If a state permits specific deduction for specific types of charities such as schools, it is scored as 0.

3F: General Sales Tax Exemption: The sixth variable measures whether the state allows a sales tax exemption for purchases made by charities in the state. It takes the value 10 if the state has a sales tax exemption and 0 if they do not. If a state exempts purchases made by specific types of charities such as schools, it is still scored as 0.

3G: State has Not Proposed Restrictions on Donor Advised Funds: The seventh variable measures whether the state has introduced or attempted to introduce restrictions or additional reporting burdens on DAFs within the past five years. It takes the value 10 if the state has not and 0 if the state has attempted to impose additional restrictions on DAFs.

3H: New Regulations Require Legislative Approval: The eighth variable measures whether the state has enacted legislation that requires any new reporting requirements for nonprofit organizations first be approved by the state legislature. It takes the value 10 if these additional regulatory burdens do require legislative approval and 0 if they do not.

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