

PRACTICAL GUIDANCE

What Nonprofits Need to
Know About Lobbying in

WEST VIRGINIA

Inside This Guide:

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in West Virginia might apply to your state or local work. It includes:

- Summary of registration and reporting triggers
- Key takeaways for nonprofit organizations
- FAQs
- Case study for a hypothetical small student voting rights organization
- List of helpful additional resources

What Lobbying Activities Trigger Registration Requirements in West Virginia?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes	<p>Direct lobbying: Being paid to communicate directly with legislative officials to influence the passage or defeat of legislation or making expenditures for the benefit of state legislators and their staffs in connection with lobbying.</p> <p>Grassroots lobbying: A separate registration is required for grassroots activity aimed at the public that is primarily designed to influence legislation if the grassroots lobbying activity costs more than \$200 in one month or more than \$500 in a three-month period. Grassroots activity can trigger registration even without a call to action on specific legislation.</p>
State Executive Branch Officials	Yes	<p>Same triggers as above for direct lobbying of state-level executive branch officials and their staffs.</p> <p>Grassroots lobbying of executive branch officials is not regulated.</p>
Local Legislators or Local Executive Branch Officials	Maybe	<p>West Virginia state law does not require registration for local-level lobbying activities, but does empower local jurisdictions to enact their own similar ordinances. You should check with local officials before lobbying in local jurisdictions.</p>

KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN WEST VIRGINIA:

- **You will likely need to register if you use paid staff to lobby directly, but reporting is not onerous:** The reports for direct lobbying, which are only due three times a year, only require you to disclose expenditures you made on public officials. Unlike in some other states, you don't need to report staff and internal office direct lobbying expenditures.
- **You will also likely need to register and report your grassroots lobbying efforts separately:** A separate registration and reporting process is required for any grassroots lobbying efforts for which expenditures exceed \$200 in one month, or \$500 in a three-month period. The level of detail on these reports is somewhat more burdensome than regular lobbyist activity reporting, since internal staff compensation and some overhead costs are included on grassroots reports, but the reports are due only three times a year. Note that donor disclosure may also be implicated, if contributions have been earmarked specifically for the grassroots campaign.
- **Separate registration is required for each grassroots campaign:** Separate registration is required for each individual grassroots lobbying effort, but grassroots campaign registrations don't require any fees.

This resource is current as of February 2023. We do our best to periodically update our resources and welcome any comments or questions regarding new developments in the law. Please e-mail us at advocacy@afi.org or at info@democracycapacity.org with any comments.

This resource is meant to convey the basic principles of sections of state law that are most relevant for nonprofit advocacy and does not cover all aspects or all details of the state statutes. Please refer to the full text of the law for more details. This resource also does not cover details of federal lobbying disclosure law, IRS regulations related to lobbying, or any separate county or municipal regulations that may apply to lobbying-related activities. In some states there is an ongoing movement towards the enactment of additional local county and municipal level lobbying regulations, and organizations are urged to check with the appropriate local jurisdiction before undertaking local lobbying activity.

Q: How should we think about using this Practical Guidance resource?

This Practical Guidance – What Nonprofits Need to Know About Lobbying resource is designed to help your nonprofit organization determine if state or local regulations might apply to your existing or proposed advocacy work. The answer is surprisingly often – **YES!** – but there are also often many advocacy activities that do not require state lobbyist registration or reporting.

This Guide will help you identify which of your state or local activities might trigger registration and reporting, and also give you potential alternative program design ideas that would allow your program to be in compliance with the regulations but not require registration and reporting.

If you do need to register and report with the state, this Guide will also give you practical tips about what information needs to be included in your reports, and how to try to minimize your operational burden while remaining in compliance with the rules.

While this Guide does provide some information about the federal IRS rules that apply to nonprofit lobbying, it is designed to cover state and local regulations. Links to resources containing more information about federal IRS rules can be found in the federal lobbying FAQ below.

We also hope that this Guide will prove useful to legal counsel and other advocacy advisors who are working to assist nonprofit advocacy organizations, as well as the funders who generously support this work. Advisors and funders are invited to use the free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in Bolder Advocacy’s resource library at <https://bolderadvocacy.org/>

Q: What activities count as lobbying?

Lobbying in West Virginia is the act of communicating with a **government officer or employee** to promote, advocate for, oppose, or otherwise attempt to influence:

- The passage or defeat, or the executive approval or veto, of any **legislation** considered by the state Legislature
- The adoption or rejection of any rule, regulation, standard, rate, or other delegated legislative or quasi-legislative action by an executive department
- A **government officer or employee** is a member or employee of the Legislature, the Governor, members of the Board of Public Works, heads of executive departments, and any other public officer or employee of the legislative or executive branches of state government who is authorized to make policy and perform nonministerial functions. Elected candidates who have not yet assumed office are included.
- **Legislation** includes bills, resolutions, motions, amendments, nominations, and other matters pending or proposed in the Legislature. It also includes any other matters that may be the subject of action by either house or any committee of the Legislature. It also includes bills or resolutions that have passed both houses and are pending approval or veto by the Governor.

West Virginia law also considers **grassroots lobbying** aimed at the public and intended to influence legislation to be a form of lobbying.

- **Grassroots lobbying** is presenting a campaign addressed to the public, a “substantial portion” of which is intended, designed, or calculated primarily to influence **legislation**. You will need to think strategically about the content of your campaigns if you wish to avoid triggering grassroots lobbying registration obligations, because even without an explicit call to action, such a campaign can still be considered grassroots lobbying if the intent is to influence legislation. Grassroots lobbying does **not**, however, include calls to the public related to executive branch lobbying.

FAQS

Q: What triggers lobbyist registration and reporting with the state?

Direct lobbying: Anyone in West Virginia who lobbies state legislative or executive branch officials for compensation must register with the Ethics Commission and report their activities, **unless** they are subject to an exception. Uncompensated lobbyists who spend more than \$150 for the benefit of public officials in a year will also need to register.

Grassroots lobbying: Separately, organizations (or individuals) that sponsor grassroots lobbying campaigns must register and report these campaigns if they spend more than \$200 in one month, or more than \$500 in a three-month period, on grassroots lobbying. A new registration is required for each new grassroots lobbying campaign, but there is no fee for this type of registration.

Q: How does the trigger threshold work if we are a fiscally sponsored project?

You will need to be sure you are communicating transparently and in a timely fashion with your fiscal sponsor if you plan to undertake activities that might potentially count as lobbying activities!

Each fiscal sponsor will have its own ways of working with projects who wish to take on lobbying activities.

In general, for fiscally sponsored projects that do not have their own legal entity and the fiscal sponsor engages all of the project's independent contractors or employees, the lobbyist registration trigger must be analyzed together with all of the projects housed at the fiscal sponsor who are doing lobbying activities in the state.

Your account manager at your fiscal sponsor will be able to help you understand how they track the registration threshold.

IMPORTANT NOTE: In states where registration is required prior to lobbying, or very shortly after the registration threshold is reached, or periodic lobbyist disclosure is due shortly after the end of a reporting period, special procedures may need to be worked out in order to process your project's registration or reporting on time. You should connect with your account manager as soon as you begin planning any potential lobbying strategy!

Q: Are there exceptions to what counts as lobbying?

Yes! Certain types of lobbying activities do not, by themselves, trigger state-level lobbyist registration or reporting.

The exceptions most relevant to nonprofit organizations apply to the following categories of activities:

- **Uncompensated lobbyists:** Lobbyists who receive no compensation other than reimbursement for reasonable personal expenses, and whose total lobbying expenditures made for the benefit of public officials do not exceed \$150 during any calendar year
- **Uncompensated nonprofit lobbyists:** Lobbyists who receive no compensation, who lobby no more than 20 days in a legislative session, and who make **no** lobbying-related expenditures for the benefit of public officials
- **Public testimony:** Appearing before public sessions of committees of the Legislature, or public hearings of state agencies
- **Attending events:** Attending receptions, dinners, parties or other group functions, as long as you don't make any expenditures in connection with those events
- **Professional services:** Rendering professional services by drafting proposed legislation or advising clients about the meaning or effect of proposed or pending legislation

- **Incidental lobbying by staff:** The Commission has issued an advisory opinion confirming that staff who usually do not lobby but do a small amount of lobbying by participating in an event like a Lobby Day, may not be required to register individually. The Commission has emphasized that for organizations that already have a registered lobbyist, the registered lobbyist will need to report any expenditures for the benefit of public officials made by the employees during Lobby Day, so we advise that if you intend to try to use this exception that you not make any expenditures on public officials. See Advisory Opinion No. 2005-21 available here: <https://ethics.wv.gov/lobbyist/Pages/LobbyOpinions.aspx>)

Q: How does this work together with federal IRS lobbying regulations?

All tax-exempt organizations must follow both federal tax law (regulated by the IRS) **and** any state and local lobbying laws that apply to their work.

The IRS rules regulate how much lobbying a nonprofit organization can do, while state and local regulations are transparency rules designed to help the public understand what funds are being spent to influence decision making and by whom. As a result, federal tax law rules related to lobbying and state lobbying regulations are quite different, and state lobbying regulations also vary greatly state to state.

In general, the IRS requires 501(c)(3) organizations to report on their annual Form 990 legislative lobbying at the federal, state, and local levels, but does not count as lobbying advocacy activities relating to executive branch or administrative officials at any level. There is no additional requirement for organizations or individuals to “register” with the IRS to report lobbying activities.

Nonprofits that are public charities under IRS exemption 501(c)(3), including grantmaking public charities like community foundations, can lobby within the generous limits allowed by federal tax law. The amount of lobbying is determined by either using the insubstantial part test or the 501(h) expenditure test.

See <https://bolderadvocacy.org/resource/public-charities-can-lobby-guidelines-for-501c3-public-charities-2/>

Organizations that are tax-exempt under 501(c)(4) (social welfare organizations), 501(c)(5) (labor organizations), and 501(c)(6) (trade associations) can do unlimited lobbying. See <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>

Your organization will need to ensure that you are keeping track of your lobbying staff time and your expenses in a way that works for both your IRS reporting, and for any required state or local reporting, since the information required in each regime will be different.

Note that there is also a federal law called the Lobbying Disclosure Act that requires some organizations to register and report their federal level lobbying activities. Organizations that have only occasional contacts at the federal level (having occasional meetings with members or staff or sending occasional letters to Congress) will not need to register under the LDA. The thresholds are designed to require only those organizations with substantial lobbying activities and expenses to file. For more information see https://bolderadvocacy.org/wp-content/uploads/2018/06/Understanding_the_Lobbying_Disclosure_Act.pdf

Q: Does supporting or opposing a ballot measure count as lobbying?

Ballot measures not yet on the ballot: West Virginia does not have citizen-initiated ballot measures. However, it does allow the Legislature to refer constitutional amendments to the ballot by a two-thirds vote. If you are considering working on persuading the Legislature to put a proposed constitutional amendment on the ballot, that activity is treated as lobbying.

FAQS

Supporting measures already approved for the ballot: Supporting or opposing a West Virginia constitutional amendment once it is on the ballot is not regulated as a lobbying activity under West Virginia law (even though the IRS does count it as a lobbying activity). Instead, West Virginia regulates activity to support or oppose a constitutional amendment under the state's campaign finance laws. You should seek additional legal advice on how to comply with any applicable state or local campaign finance reporting requirements if you want to participate in these ballot measure advocacy activities.

Q: If we are required to register, how does the process work?

Direct lobbying registration

West Virginia currently does not offer online registration. The **WV Lobbyist Registration Statement** form can be submitted by mail, e-mail, or in person. The form, which has the details on how and where to submit, is available here:

<https://ethics.wv.gov/lobbyist/Pages/ListsandForms.aspx> (be sure to choose the form for the current registration period).

You must submit the form together with a completed **Employer Representation/Authorization** form (also be sure to choose the form for the current registration period), which is here:

<https://ethics.wv.gov/lobbyist/Pages/ListsandForms.aspx>

The registration fee is \$100 per lobbyist, plus an additional \$100 for your organization (as the entity your employee lobbyist represents).

The employee who registers will also need to submit a passport-type photo, which will be published in the Lobbyist Directory.

Note that a lobbyist's contact details will be made public, so the person registering will generally want to submit work contact information, not personal.

Registrations are valid for a two-year period, ending in January of the next odd-numbered year.

Registered lobbyists are required to attend or view a training session during every two-year registration period. Training sessions for lobbyists and prospective lobbyists are held each January, and on other dates during the year. The training program is also available on demand via the Lobbyist Training section of the Ethics Commission's website here: <https://ethics.wv.gov/Pages/EducationOutreach.aspx>

Grassroots campaign sponsor registration

In West Virginia, grassroots lobbying campaigns have a separate registration and reporting process. A separate registration must be filed for each grassroots campaign within 30 days of starting the campaign. The registration form requires your organization, as the "sponsor" of the campaign, to disclose details of the following:

- The purpose of the grassroots lobbying campaign
 - The identity of any person controlling the sponsor, if it is an organization (for this question you can answer with the name of your executive director)
 - The identity of anyone involved in managing the campaign
 - The identity of any donor who has given more than \$25 in support of the campaign
- IMPORTANT NOTE:** You only need to answer this question to the extent that you have donors who have specifically earmarked their contributions for this specific grassroots advertising campaign! Do not list contributions for general operating support, or contributions intended to support a variety of activities.
- The expenditures incurred in connection with the campaign (discussed in more detail in the "What is considered a reportable 'expenditure'" FAQ below)

More details, and the Grassroots Campaign Sponsor Registration Form, are available here: <https://ethics.wv.gov/lobbyist/Pages/GrassRoots.aspx>

Q: When are periodic lobbying reports due?

Lobbyists must report lobbying activities and expenditures three times a year.

Similarly, grassroots campaign reports must be updated three times a year on the same schedule until the campaign is completed.

Periodic reports are due on the following dates:

- May 15, covering the months of January through April
- September 15, covering the months of May through August
- January 15, covering the months of September through December

Fines of \$10 per business day may be imposed for late filing.

The Ethics Commission has begun accepting periodic Lobbyist Activity reports for direct lobbying activity online. Instructions and more information can be found here:

<https://ethics.wv.gov/lobbyist/Pages/Reporting.aspx>

Grassroots Campaign Periodic Lobbying Reports currently still need to be submitted by e-mail.

Q: What information do the periodic lobbying reports include?

Direct lobbying: West Virginia’s Lobbyist Activity Report requires disclosure of expenditures made for the benefit of public officials only, with a brief summary of your lobbying activity.

Grassroots lobbying: The periodic report for a grassroots campaign, on the other hand, requires all of the same information that is provided at registration, including the purpose of the campaign, the people involved in managing it, and the names of any donors who contribute more than \$25 to the campaign (**but only if** any contributions are earmarked specifically for such campaign). The expenditures that need to be reported for a grassroots campaign or more extensive than for direct lobbying. Internal expenses related to entertainment or meals put on for the public (at a rally or tabling, for example), advertising costs, prorated office overhead and staff time, as well as any printing and mailing costs all need to get detailed on these reports.

Q: What is considered a reportable “expenditure”?

Direct lobbying

Compared with other states, West Virginia’s direct lobbying rules only require a lobbyist to report a few categories of expenditures made for the benefit of public officials. The categories include meals and beverages, lodging, advertising, travel, gifts, group expenditures (e.g., a reception for all legislators) and campaign contributions.

You **do not** need to report expenditures your organization makes in these categories for the benefit of your staff or your organization. The advertising category, in particular, is confusing. Contrary to what you might assume, you do not report paid social media or other grassroots advertising under “Advertising” – you report those expenditures on the grassroots campaign periodic report instead. The only advertising spending that you would report on a direct lobbying report are expenditures for the benefit of a public official, which most nonprofit organizations are unlikely to make (and which 501(c)(3) organizations are prohibited from making!). Following the same principle of only reporting expenditures made for the benefit of public officials, you would **not** report travel-related meals and lodging for your staff.

When you report any campaign contributions, you must include any contributions your registered lobbyist made in their personal capacity.

Finally, in West Virginia you are **not** required to report overhead such as office rent, telephone bills, or the compensation and benefits paid to non-lobbyist staff who assist in direct lobbying efforts.

Most small nonprofits will have no expenditures to report, because they are not spending money for the benefit of public officials. Remember, however, that you will still need to submit the reports by their due dates, even if you have no expenditures to report for the period.

Instructions can be found here: <https://ethics.wv.gov/lobbyist/Pages/ListsandForms.aspx>

Gift ban: West Virginia law generally prohibits gifts to government officials of tangible items with a value of \$25 or more. There are certain exceptions, including meals where the purchaser is present, reasonable expenses for attending a speaking engagement, and tickets to certain charitable and cultural events. These kinds of expenditures are not prohibited, but they must be reported if they are made with the purpose of influencing legislation or rulemaking.

Thus, as in most states, West Virginia's rules relating to lobbying expenditures intersect in complicated ways with state "gift ban" laws. Gift ban laws apply even if your organization has not triggered lobbyist registration, and may apply to a broader range of officials. You should be certain that you understand the intricacies of both sets of rules before giving any gifts to, or paying expenses for, any public officials at the state or local level. More information on West Virginia's gift ban rules and other non-lobbying related ethics rules is available here: <https://ethics.wv.gov/ethicsact/Pages/Overview.aspx>

Grassroots lobbying

The expenditures that must be reported in connection with a grassroots campaign are broader than for a direct lobbying effort. In particular, you must report:

- Entertainment and meals (only expenses for the benefit of the public, like a DJ or food at a rally, not expenses for staff of volunteers such as pizza for phone bankers)
- Advertising costs (which typically will be the bulk of the cost of a grassroots campaign)
- Prorated office overhead, including rent and staff salaries (for the time spent on the grassroots campaign only)
- Compensation paid to consultants
- Printing and mailing costs

You must also report any contributions over \$25 made specifically to the grassroots lobbying campaign. **Do not report** any contributions that were made for general operating purposes or for purposes that include other activities.

Recordkeeping

Records substantiating the details of the reports need to be kept for two years, and the Ethics Commission is charged by law with conducting annual audits of a randomly selected pool of filers, so you should be prepared to be audited!

Q: Do our organization's donors need to be disclosed on any lobbying reports?

Only if specifically earmarked to your grassroots campaign!

West Virginia does not require donor disclosure in connection with direct lobbyist registration and reporting.

However, as discussed above, donors who contribute more than \$25 specifically earmarked to fund a particular grassroots lobbying campaign must be disclosed.

You can avoid donor disclosure by not specifically soliciting or accepting contributions earmarked for these activities.

FAQS

Q: How are our lobbyists required to identify themselves while lobbying?

The Ethics Commission does not provide photo identification badges, as it once did, but does provide a card with the lobbyist's name, date of registration and lobbyist ID number. It is a best practice to identify oneself as a lobbyist before engaging in lobbying.

Q: Are there any other restrictions on lobbyists that we should be aware of?

Lobbyists in West Virginia are not prohibited from making campaign contributions in their personal capacity, but contributions to incumbent officeholders from lobbyists (or family members if the contribution is made from a joint checking account with the lobbyist) must be reported.

Unlike many states, West Virginia does not prohibit contingent fees for lobbyists. If a lobbyist's pay is in any part based on contingent fee, that fact must be disclosed on the lobbyist registration form.





Lobbyists may not knowingly attempt to deceive a public official as to any fact pertaining to a matter on which they are lobbying, or cause the introduction of legislation for the purpose of later being employed to defeat it.

Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about HB 101 currently pending in the West Virginia House of Delegates

STUDENTS VOTE NOW IS CONSIDERING:

- Reaching out to its student constituents, via direct physical mailings, e-mails, and volunteer phone banking, in order to get the students to call their state house representative about the bill.
- Doing an in-person Lobby Day at the state capital about HB 101 to meet with legislators, or alternatively arranging a virtual Zoom lobby event. The Lobby Day activity might potentially include renting a bus, buying T-shirts for the volunteer participants, and handing out some small swag type items from the organization to the legislators, or if done by Zoom, the purchase of an upgraded Zoom account.
- Testifying before a committee of the House of Delegates regarding the student perspective on HB 101.
- Having an employee engage with the Mayor of Charleston about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 <p>Student Engagement</p>	<p>If Students Vote Now expends \$200 in a month (or \$500 over three months) on this grassroots lobbying effort, it will be required to register the campaign and to report the expenses incurred.</p> <p>This requirement is independent of any potential requirement for a Students Vote Now employee to register as a lobbyist and report direct lobbying activities.</p>
 <p>Lobby Day</p>	<p>Volunteer participants do not need to register. Staff for whom the Lobby Day is a relatively incidental part of their job will also not need to register. If any staff member's job duties include more than incidental lobbying (whether because Lobby Day is a significant portion of their duties or they otherwise engage in lobbying), they will need to register.</p> <p>If Students Vote Now has a registered lobbyist, they will not need to report Lobby Day expenses, such as transportation, meals, or accommodations. They will only need to report expenditures for the benefit of lawmakers. Their reporting burden can be greatly minimized by avoiding entertainment or swag and giving literature about the organization instead. If no staff member is a registered lobbyist and all staff are relying on the incidental lobbying exception, we recommend avoiding making any expenditures for the benefit of lawmakers.</p>
 <p>Committee Testimony</p>	<p>West Virginia has a fairly broad exemption from registration for lobbyists who only appear before a committee at a public hearing, so if Students Vote Now was intent on not having to register either its grassroots or its direct lobbying it could restrict its work to only this activity (and the local activities in Charleston) without triggering registration.</p>
 <p>Mayor</p>	<p>West Virginia state law does not regulate lobbying directed at local and county officials, and Charleston does not have its own municipal lobbying ordinance. Accordingly, this activity does not trigger registration or need to be reported.</p>
<p>Bottom Line</p>	<p>Students Vote Now will be required to report its sponsorship of a grassroots campaign if it spends more than \$200 in one month or \$500 over a three-month period.</p> <p>Staff for whom the Lobby Day is a relatively incidental part of their job for the year do not need to register.</p> <p>Committee testimony and the local work with the Mayor could be pursued without triggering direct or grassroots campaign registration if Students Vote Now wanted to avoid registration of any kind.</p>

ADDITIONAL RESOURCES

BOLDER ADVOCACY'S TECHNICAL HOTLINE:

Bolder Advocacy's free Technical Assistance Hotline team is always happy to help nonprofits and advocacy attorneys with more specific questions. You can contact Bolder Advocacy's team of experts by e-mailing advocacy@afj.org or calling 866-NP-LOBBY (866-675-6229) during standard business hours.

WEST VIRGINIA STATE RESOURCES:

- **West Virginia Ethics Commission**

Virginia's lobbying laws, as well as conflict of interest (gift) rules, are enforced by the Ethics Commission: <https://ethics.wv.gov/Pages/default.aspx>

The Commission's home page for lobbyists can be found here:

<https://ethics.wv.gov/lobbyist/Pages/default.aspx>

- **Full Text of West Virginia Lobbying Statute and Regulations**

Links to the full text of the West Virginia state lobbying statute (W. Va. Code Chapter 6B, Article 3 – Lobbying), and the related regulations (Title 158 Series 12 – Lobbying and Title 158 Series 15 – Lobbyist Compliance Audits) can be found on the Ethics Commission's website at:

<https://ethics.wv.gov/Pages/ethics-rules.aspx>

- **West Virginia Ethics Commission FAQs**

The Ethics Commission's website includes a useful FAQ section available here:

<https://ethics.wv.gov/lobbyist/Pages/QuestionsAnswers.aspx>

- **West Virginia Ethics Commission Forms**

Pdf copies of various lobbying -related forms and instructions are available here:

<https://ethics.wv.gov/lobbyist/Pages/ListsandForms.aspx>

- **West Virginia Ethics Commission's Mandatory Lobbyist Training**

The on-demand video training that is mandatory for registered lobbyists in West Virginia is available here: <https://ethics.wv.gov/lobbyist/Pages/LobbyistTraining.aspx>

- **Additional Questions**

Any questions about lobbyist registration and reporting can also be directed to the Ethics Commission at (304) 558-0664 or ethics@wv.gov.

Contact information for the Commission's General Counsel, staff attorneys and Registrar can be found at: <https://ethics.wv.gov/about/Pages/staff.aspx>

BOLDER ADVOCACY'S FEDERAL LAW RESOURCES:

While state and local laws regulate which lobbying activities require registration and reporting, the IRS also regulates how much lobbying a 501(c)(3) tax-exempt organization is allowed to do, including at the state and local levels. The way the IRS counts lobbying will almost always be different than how state and local laws count it, and organizations are urged to review Bolder Advocacy's federal law resources to ensure all IRS compliance obligations are being met. See:

<https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>



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