

PRACTICAL GUIDANCE

What Nonprofits Need to Know About Lobbying in

GEORGIA

New in This Update:

This Practical Guidance resource updates the previous 07.06.23 version.

Updates include:

- New state registration system that, unlike the prior system, requires both lobbyist and their clients (such as nonprofit organizations) to register

Inside This Guide:

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in Georgia 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 in Georgia?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes	Individual compensated more than \$250 per year specifically to do lobbying-related work, or more than \$1,000 in a calendar year in lobbying expenditures on legislators or their staff.
State Executive Branch Officials	Yes	Individual compensated any amount specifically to do lobbying-related work.
Local Legislators or Local Executive Branch Officials	Yes	Individual compensated any amount specifically to do lobbying-related work, or more than \$1,000 in a calendar year in lobbying expenditures on local elected county or municipal officials, or local elected members of any board of education.

Georgia lobbying rules also separately cover lobbying public officials to win government vendor contracts, and lobbying the State Transportation Board. These topics are not covered in this Guide and nonprofits doing these types of lobbying should seek additional advice.

KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN GEORGIA:

- **Lobbying thresholds are low and include grassroots lobbying:** Most nonprofit organizations using paid staff to do any type of direct or grassroots lobbying activities at the state or local level in Georgia will trigger a state lobbyist registration requirement, since thresholds are so low. You should carefully consider which individual staff members may need to register, and what expenditures (if any) will need to be reported. Unpaid volunteers do not need to register or report, even if they are participating in lobbying activities with your nonprofit.
- **Most organizational expenditures will not need to be reported:** Because of the way reportable lobbying expenditures are defined in Georgia, small nonprofit organizations will often have no such expenditures to report, but must still submit reports for each reporting period, even when no lobbying activities have taken place in the period.
- **Reporting deadlines vary and late filing fees can be huge:** Late filing fees in Georgia can cumulatively amount to \$11,275 per person per report! Separate reports need to be filed with the state for each lobbyist doing each type of lobbying (legislative, executive branch, and local lobbying) and the reporting deadlines for each type of lobbying are different. Your organization should carefully determine which staff members need to register for which type of lobbying activities, and make sure that strong operational systems are in place to ensure that you file all the various reports on time.

This resource is current as of May 2025. 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@afj.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 is defined as undertaking to promote or oppose (i) state legislation, (ii) rules or regulations of a state agency, or (iii) ordinances or resolutions at the county or municipal level, if such activities are being done by an individual who has met the lobbyist registration threshold, which will usually occur if the individual is being paid to do these activities.

Both direct communication (direct lobbying) and grassroots lobbying (indirect lobbying calling on members of the public, or other organizations, to take action) are regulated, and there does not need to be direct communication with a legislator, or with a public officer in the state or local executive branch, for an activity to count as lobbying.

Generally, only the work directly doing or creating the lobbying communication will count as lobbying. For example, the state has deemed that an employee who creates grassroots lobbying communications advocating for or against legislation (for example, by creating such social media postings) is lobbying, but an employee that stuffs envelopes with flyers supporting or opposing legislation is not.

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

The requirement to register with the state as a **lobbyist** is generally triggered by an individual being paid to do lobbying related work (for state executive branch or local lobbying **any** amount of compensation to do lobbying, and for legislative lobbying at least \$250 in the calendar year for the lobbying activities).

Lobbyist registration can also be triggered if an individual (paid or unpaid) makes more than \$1,000 worth of lobbying expenditures on a legislative branch public officer or certain local public officers or their staffs.

The definition of **public officer** includes:

- Every constitutional officer – i.e., the sheriff, probate judge, superior court clerk and tax commissioner in each county

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- Every elected state official
- The executive head of every state department or agency whether elected or appointed
- Each member of the General Assembly (House and Senate)
- The executive director of each state board, commission, council or authority, and the members thereof
- Every county official and every elected member of a local board of education
- Every elected municipal officer

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! The exceptions most likely to be relevant to nonprofit organizations are:

- Individuals expressing their own personal views
- Giving invited testimony, or furnishing information, to a legislative or agency body
- Lobbying activities done by unpaid volunteers

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 sustained 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?

Since 2021, the only kind of ballot measures in Georgia are proposed amendments to the Georgia Constitution, which must be placed on the ballot by a 2/3 majority in both houses of the Georgia Legislature, or certain tax bills that require ratification by the general public once they have been passed by the legislature and have been signed by the Governor.

If your organization is trying to influence the legislature's decision whether to place a measure on the ballot, these activities will count as lobbying, and the information outlined in this Guide applies. Once a ballot measure initiative is on the ballot, however, Georgia law does not regulate activities supporting or opposing it as lobbying (although the IRS considers this activity to be lobbying). Instead, Georgia regulates activities supporting or opposing ballot measures under the state's campaign finance laws.

Nonprofit organizations considering working on ballot measures in Georgia (either working to get a measure on the ballot or supporting or opposing an existing measure) should seek advice on how to comply with any applicable state or local campaign finance reporting requirements.

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

In 2024, Georgia implemented a major renovation of their lobbyist registration system that will change the way your organization interacts with the registration process. Registration is a much more complex process than the previous one, and it requires the lobbyist clients – such as your nonprofit organization – to make an account. (Previously, only actual lobbyists registered.)

You should plan ahead for who at your organization should be designated as an “officer,” because they will be responsible for making certain filings on behalf of the organization. You should also ensure that the officers and the individual lobbyist (who will be actually communicating with public officials) are well coordinated.

Client registration on your organization's behalf

You will need to create a client account for your organization at <https://lobbyist.ethics.ga.gov/index.html#/LobbyistEmployerRegistration>. When creating a client account, the system will request a list of your organization's officers and its authorized agents, if any. The system will create a client account for any individual you list, using the e-mail address you provided as that individual's Login ID. Only persons

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identified as “officers” are able to file reports on behalf of the organization. (Individuals identified as authorized agents may input information into the system on behalf of the organization, but not file reports.)

Once you submit the registration, the system will send an e-mail to each of the listed officers that will prompt them to create a password. The Ethics Commission will only communicate about the client account with the listed officers.

Individual registration by your lobbyist

Once you have established your organization’s client account, your individual lobbyist will then create their account.

Your lobbyists must register at

<https://lobbyist.ethics.ga.gov/index.html#/AddRegistration>. They will be required to supply contact information as well as information about their client (your organization). They also must supply a photo, which will be used for their ID badge.

Once your lobbyist submits their registration, the system creates a “token” which is e-mailed to the officers of the lobbyist’s client. The officer must then accept the “token” on behalf of the organization by clicking on a link embedded in the e-mail to and authorize the lobbyist to act on the organization’s behalf.

The system will then send an e-mail to the lobbyist and prompt them to create a password. Once the lobbyist has created their password, the lobbyist is officially registered.

It is important to note the system will not finalize the lobbyist’s account until an officer of the client organization accepts the relationship. There is a \$20 badge fee, which may be paid from either the lobbyist’s account or the client’s account.

Q: When are periodic lobbying reports due?

The required reporting schedules vary depending on what type of lobbying each lobbyist declared when they registered (even if such lobbying never takes place):

- Legislative lobbying when legislature is in session: Twice monthly by the 1st and 15th
- Legislative lobbying rest of the year: Monthly by the 5th
- State executive branch/agency lobbying: Monthly by the 5th
- Local legislative or local executive/agency branch lobbying:
By May 5th, September 5th, and January 5th

You can access the full filing schedules for state level legislative lobbying, state level executive branch (agency) lobbying, and local level lobbying here:

<https://ethics.ga.gov/lobbyist-reporting/>

Note that lobbying disclosure reports are due all year, even when the legislature is not in session, and even in periods when no lobbying activities took place. If your organization is doing lobbying activities of more than one type (legislative, executive branch, or local) you will need to make sure that each staff member registered is filing all separately required reports for each lobbying type.

Fees for filing disclosure reports late start at \$275 per person per report and go up to \$11,275 cumulative per person per report (!) after only 21 days when the legislature is in session (45 days when it is not). You should ensure that your organization has strong operational systems in place to enable you to submit all required reports on time.

Note: As of the date of this guide, GA Senate Bill 199, which would change (and simplify) the frequency of lobbying reporting, had passed both houses of the Georgia legislature in the 2025 session, but had not been signed by the Governor. You should verify that the reporting schedule described in this FAQ is still applicable by checking the Ethics Commission web site.

Q: What information do the periodic lobbying reports include?

In general, the periodic reports are designed only to disclose certain lobbying expenditures made for the benefit of legislators or other public officers or their staff. Disclosure includes details of the expenditures, as well as the name of the public officers they were made on, and the bill, ordinance, or regulation that was being lobbied for or against. You are not required to report the internal expenses of your organization, such as staff compensation or the costs of grassroots lobbying mailings.

Q: What is considered a reportable “expenditure”?

Only the following types of spending are reportable lobbying expenditures:

- Reimbursement of a public official or their staff for expenses related to official duties, such as lodging, food and beverage, travel, conference, or other registration fees
- Food, beverage, and registration fees at events where the event is open to the legislative or agency body (such as a cocktail hour after a meeting)

Internal expenses related to your nonprofit's lobbying (for example staff compensation, staff travel costs, direct mail costs or advertising expenses) are not lobbying expenditures that are reportable to the state. Many small nonprofits that do not spend money hosting events or taking legislators or public officials out for lunch or drinks will have no lobbying expenditures, but it is important to remember that each lobbyist must still submit “zero expenditure” reports, even when no reportable lobbying activities have taken place in the period.

Gift ban: It is also important to note that regulations relating to lobbying expenditures almost always intersect in complicated ways with state and local “gift ban” laws, and such rules often apply even if your nonprofit has not reached the threshold required for lobbyist registration. 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.

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

No.

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

Lobbyist badges must be worn when meeting legislators or other public officers at the state capitol building, any legislative office buildings, and any other state government facilities.

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

Yes!

Contingent fees for lobbying are prohibited.

Lobbyists are also not eligible for executive appointment to any board, authority, commission, or bureau which regulates the activities of an organization the lobbyist represented until one year after the expiration of the lobbyist's registration for that organization.

Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about Bill 101 currently pending in the Georgia House of Representatives

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 Bill 101 to knock on legislators' doors there, 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 state House regarding the student perspective on Bill 101.
- Having an employee engage with the Mayor of Atlanta about a similar local ordinance there.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 Student Engagement	Grassroots lobbying activities are regulated in Georgia. If Students Vote Now pays any member of its staff more than \$250 in staff time in the calendar year (as a prorated portion of their salary) specifically for legislative lobbying work, then these activities will trigger a state legislative lobbying registration requirement.
 Lobby Day	If Students Vote Now staff leading the event are paid more than \$250 for their time on this activity (together with the other legislative lobbying activities proposed) it will also trigger a state legislative lobbying registration requirement. As described, none of the organizational expenses relating to the event will be reportable lobbying expenditures, so the reporting forms should be easy to complete. Students Vote Now should check carefully whether giving the contemplated swag items to the legislators is permissible under the state's gift ban, or consider just giving literature about the organization instead.
 Committee Testimony	Using paid staff for this testimony would likely trigger the state legislative lobbying registration requirement, but this activity on its own will not trigger registration if the testimony is invited, or if the individual testifying is unpaid (for example, a Board member or a student constituent).
 Mayor	Georgia's state lobbying statute applies to lobbying of city level elected officials, so if a paid Students Vote Now staff member is speaking with the Mayor of Atlanta about a local ordinance this activity will trigger a local lobbyist registration with the state.
Bottom Line	The proposed Students Vote Now activities as described are likely to require at least one staff member to register as both a legislative lobbyist and a local lobbyist. None of the activities require state agency lobbyist registration, so staff should refrain from checking that box on the registration form to avoid non-relevant reporting requirements. As described, Students Vote Now's periodic reporting will likely not include any reportable expenditures, but they will need put strong operational systems in place so that all reports get filed on time even when no lobbying work is being done to ensure no late fees are incurred. Students Vote Now should either refrain from giving any swag to the state legislators or the Mayor or inquire further as to how any such proposed gifts might be viewed under the state and local gift ban rules.

ADDITIONAL RESOURCES

BOLDER ADVOCACY'S TECHNICAL HOTLINE:

Bolder Advocacy's free Technical 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.

GEORGIA STATE RESOURCES:

- **Georgia State Ethics Commission**

The agency responsible for administering the lobbyist registration and reporting system in Georgia is the State Ethics Commission (formerly called the "Government Transparency and Campaign Finance Commission"). Their website can be reached at <http://www.ethics.ga.gov/> with their main lobbyist related page available here: <https://ethics.ga.gov/lobbyist-reporting/>

- **Full Text of Georgia Lobbying Statute**

The full text of the Georgia state lobbying statute is available here: <https://law.justia.com/codes/georgia/title-21/chapter-5/article-4/>

- **Georgia Lobbyist Information Packet**

The Commission's main page links to a pdf information package for lobbyists under "Additional Lobbyist Information" link here: <https://ethics.ga.gov/lobbyist-reporting/> which can also be accessed directly here <https://ethics.ga.gov/wp-content/uploads/2022/06/2022-0526-Website-LOBBYIST-INFORMATION.pdf>

- **Additional Questions**

Technical questions about lobbyist registration and reporting can also be directed to Lobbyist Specialist Nancy Sandberg at nsandberg@ethics.ga.gov or you can also e-mail the general inbox at gaethics@ethics.ga.gov

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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