

5200.0240 NONPROFIT ORGANIZATION.

"Nonprofit organization" is defined as a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earning of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation. See Minnesota Statutes, section 177.23, subdivision 7, clause (7).

Statutory Authority: *MS s 177.28*

Published Electronically: *June 11, 2008*