

## PNP Tax Exempt Status references

### § 2991. Definitions.

The following definitions apply to this article:

(a) Essential Community Services: Providing governmental type direct services to the community affected by an emergency or disaster, through the distribution of supplies and other disaster or emergency assistance activities. Private Nonprofit (PNP) activities are those that provide essential services including but not limited to food, water, and shelter.

(b) Hazard Mitigation: Any cost-effective measure which will reduce the potential for damage to a facility from a future disaster event.

(c) Intermediary Private Nonprofit (Intermediary PNP): Any private not for profit organization as defined in Section 2991(e) that, through written agreement with a local agency, is responsible for the coordination of multiple PNPs performing essential community services within the specific jurisdiction of that local agency.

(d) Local Agency: Any city, city and county, county, county office of education, community college district, school district, or special district.

(e) Private Nonprofit (PNP): Any private not for profit organization that is compliant with 44 CFR Section 206.221(f) having:

(1) An effective ruling letter from the U.S. Internal Revenue Service, granting tax exemption under Sections 501(c), (d), or (e) of the Internal Revenue Code of 1954, or

(2) Satisfactory evidence from the state that the nonrevenue producing organization or entity is a nonprofit one organized or doing business under state law.

**Note:** Authority cited: Section 8692, Government Code. Reference: Section 8692, Government Code.

### 44 CFR 206.221 - Definitions

#### § 206.221 Definitions. *(I just pasted paragraph (f) for you)*

(f) *Private nonprofit organization* means any nongovernmental agency or entity that currently has:

(1) An effective ruling letter from the U.S. Internal Revenue Service, granting tax exemption under sections 501(c), (d), or (e) of the Internal Revenue Code of 1954, or

(2) Satisfactory evidence from the State that the nonrevenue producing organization or entity is a nonprofit one organized or doing business under State law.

### California GOVERNMENT CODE

#### SECTION 8692

8692. (a) If a state of emergency is proclaimed, an eligible private nonprofit organization may receive state assistance for distribution of supplies and other disaster or emergency assistance activities resulting in extraordinary cost.

(b) A private nonprofit organization is eligible for assistance under this section if it is eligible for disaster assistance under the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. Sec. 5121).

(c) An organization is not eligible for assistance under this section if it employs religious content in the provision of emergency assistance.

(d) Any grant of assistance under this section shall comply with Section 4 of Article I and Section 5 of Article XVI of the California Constitution, state and federal civil rights laws, and the First

Amendment to the United States Constitution in regard to the funding of religious organizations and activities. These legal constraints include prohibitions on the discrimination against beneficiaries and staff based on protected categories, on the use of public funds for proselytizing of religious doctrine, religious instruction, or worship, and on the use of other religious means to accomplish programmatic goals.

(e) The Office of Emergency Services shall adopt regulations to implement this section.