

**CEMETERY OR BURIAL GROUNDS (EXCERPT)**  
**Act 215 of 1937**

**128.3 "Community foundation" and "municipality" defined.**

Sec. 3.

As used in this act:

(a) "Community foundation" means an organization that meets all of the following requirements:

- (i) Has been in existence for at least 10 years.
  - (ii) Has assets of at least \$10,000,000.00.
  - (iii) Qualifies for exemption from federal income taxation under 501(c)(3) of the internal revenue code, 26 USC 501(c)(3).
  - (iv) Supports a broad range of charitable activities within the specific geographic area of this state that it serves, such as a municipality.
  - (v) Maintains an ongoing program to attract new endowment funds by seeking gifts and bequests from a wide range of potential donors in the geographic area served.
  - (vi) Is publicly supported, as defined by 26 CFR 1.170A-9(f).
  - (vii) Meets the requirements for treatment as a single entity under 26 CFR 1.170A-9(f)(11).
  - (viii) Is not an organization described in section 509(a)(3) of the internal revenue code, 26 USC 509(a)(3).
  - (ix) Has an independent governing body representing the general public's interest and that is not appointed by a single outside entity.
  - (x) Maintains continually at least 1 part-time or full-time employee beginning not later than 6 months after the community foundation is incorporated or established.
  - (xi) Is subject to an annual independent financial audit.
  - (xii) For a community foundation that is incorporated or established after January 9, 2001, operates in a county of this state that was not served by a community foundation when the community foundation was incorporated or established or operates as a geographic component of an existing community foundation.
- (b) "Municipality" means a city, village, township, or county.

**History:** Add. 1980, Act 366, Imd. Eff. Dec. 30, 1980 ;-- Am. 2014, Act 422, Imd. Eff. Dec. 30, 2014