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BUSINESS AND PROFESSIONS CODE - BPC

DIVISION 8. SPECIAL BUSINESS REGULATIONS [18400 - 22949.92.2] (*Division 8 added by Stats. 1941, Ch. 44.*)

CHAPTER 29. Donated Property [22930- 22930.] (*Chapter 29 added by Stats. 1998, Ch. 348, Sec. 1.*)

22930. (a) If a nonprofit organization engaged in any solicitation of personal property or sales solicitation for charitable purposes, or a commercial fundraiser, as defined in Section 12599 of the Government Code, solicits the donation of personal property for charitable purposes, the donation of which may be deductible pursuant to Section 17201 of the Revenue and Taxation Code, and the nonprofit organization or commercial fundraiser states either in writing or verbally the percentage of the donation that will be available or used for charitable purposes, the nonprofit organization or commercial fundraiser shall calculate, on an annual basis, that percentage based on the gross amount received from the disposition of the property, and the net amount paid to the charity for its programs, after subtracting the cost incurred by the nonprofit organization, the commercial fundraiser, or any other entity acting on behalf of the nonprofit organization to solicit, acquire, modify, and dispose of the property and any net income retained by the commercial fundraiser or any other entity acting on behalf of the nonprofit organization.

(b) If a person donates a motor vehicle, aircraft, or vessel to a nonprofit organization engaged in any solicitation or sales solicitation for charitable purposes or to a commercial fundraiser for charitable purposes, as defined in Section 12599 of the Government Code, and the donation may be deductible pursuant to Section 17201 of the Revenue and Taxation Code, the nonprofit organization or commercial fundraiser shall send the donor a receipt for that property within 90 days from the date of the donation. The receipt shall describe the donated property in terms of its model, age, level of use, including, but not limited to, the mileage, in the case of a vehicle, and condition, and whether a visual inspection by the nonprofit organization or commercial fundraiser, or a representative of the nonprofit organization or commercial fundraiser, indicated that there were any readily apparent defects that would materially reduce the value of the property. The receipt shall also include the date the donation was made and shall indicate whether the property was operable or inoperable at the time of the donation.

(c) If the donated property is sold prior to the issuance of the receipt described in subdivision (b), the receipt issued pursuant to subdivision (b) shall also include all of the following:

(1) The date the property was sold.

(2) If the property was sold to a dismantler, the amount paid to the nonprofit organization or commercial fundraiser for the property.

(3) If the property was altered subsequent to the donation and the alteration affected the value of the property, a statement that the property was altered and whether the alteration increased or decreased the value of the property.

(d) The nonprofit organization or the commercial fundraiser shall retain a copy of the receipt for its records.

(e) The provisions of this section are severable. If any provision of this section or its application is held invalid, that invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

(*Added by Stats. 1998, Ch. 348, Sec. 1. Effective January 1, 1999.*)