PRACTICAL GUIDANCE
What Nonprofits Need to Know About Lobbying in
ILLINOIS

IMPORTANT NOTE: The Illinois Lobbyist Registration Act was significantly amended effective January 1, 2022.

This guide reflects such amendments, but as of the date of this publication not all guidance resources put out by Illinois state and local officials have been updated. We will continue to update this resource as practicable.

New in This Update:
This Practical Guidance resource updates the 01.27.22 version. Updates include:
- A new FAQ describing how to use this resource
- A new FAQ comparing federal and state lobbying rules

Inside This Guide:
This Practical Guidance resource is designed to help your nonprofit determine if lobbying rules in Illinois might apply to your 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 Illinois?

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<th>DIRECT LOBBYING OF:</th>
<th>CAN THIS TRIGGER?</th>
<th>TRIGGER</th>
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<tbody>
<tr>
<td>State Legislators</td>
<td>Yes</td>
<td>Any communication** with a covered state official for the purpose of influencing legislative action, by a person paid to do such advocacy (or who is unpaid but either makes reportable expenditures or is reimbursed more than $500 per year in expenses).</td>
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<tr>
<td>State Executive Branch Officials</td>
<td>Yes</td>
<td>Any communication** with a covered state official for the purpose of influencing executive or administrative action, by a person paid to do such advocacy (or who is unpaid but either makes reportable expenditures or is reimbursed more than $500 per year in expenses).</td>
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<tr>
<td>Local Legislators or Local Executive Branch Officials</td>
<td>Yes</td>
<td>Any communication** with a local official for the purpose of influencing official action, by a person paid to do such advocacy (or who is unpaid but either makes reportable expenditures or is reimbursed more than $500 per year in expenses).</td>
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** Grassroots lobbying: Starting January 1, 2022, grassroots lobbying (encouraging individual citizens or members of your organization to make their own contact with state or local public officials) can potentially trigger lobbyist registration. Grassroots lobbying on its own will not trigger registration for 501(c)(3) or 501(c)(5) organizations, however, if your organization is a 501(c)(4) or another kind of tax exempt organization, then grassroots lobbying on its own can now trigger registration requirements.

KEY LOBBYING TAKEAWAYS RELEVANT TO NONPROFIT ADVOCACY ORGANIZATIONS IN ILLINOIS:

The lobbying registration threshold is low, and reporting is frequent: If your organization uses paid staff (or unpaid persons reimbursed more than $500 per year or making reportable expenditures) to do any amount of lobbying of covered state or local officials with respect to legislative, executive, or administrative action you will need to register with and report to the state. The reporting schedule in Illinois is every two weeks, and reports are required to be submitted even during periods when lobbying has not taken place or there are no reportable expenditures. Two additional semi-annual reports are due by individual lobbyists. Strong operational systems will need to be in place to ensure that all reports are filed on time.

Local lobbying now usually requires state registration: As of January 1, 2022, Illinois now also requires registration with the state for lobbying at the local level. Local lobbying laws are preempted to the extent there are inconsistencies, except the lobbying laws in those municipalities over 500,000 people, which includes Chicago. Organizations lobbying only in the city of Chicago are not required to register with the state. The applicability of the Chicago lobbyist registration ordinance to nonprofit organizations is still in flux, and groups considering lobbying in Chicago should seek additional up to date advice.
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 and on the Additional Resources page of this Guide.

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 our free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in our resource library at [https://bolderadvocacy.org/](https://bolderadvocacy.org/).

Q: What activities count as lobbying?

Illinois defines lobbying very broadly as any communication with a state or local **official** of the legislative or executive branch, municipality, county, or township for the ultimate purpose of **influencing legislative, executive, or administrative action**.

Since **influencing** includes generation of goodwill with the official, and legislative, executive, or administrative actions are also defined extremely broadly, advocates should assume if they are directly communicating with one of the below officials on any matter of substance as part of their paid duties for their nonprofit organization that they may well be lobbying and should seek additional advice.

**“official” means:**

- The six statewide elected officials - Governor, Lieutenant Governor, Secretary of State, Attorney General, State Treasurer and State Comptroller
- Each of their Chiefs of Staff and Deputies
- Each of their cabinet members, including Directors, Assistant Director, Chief Legal Counsel or General Counsel
- All General Assembly members (state House and Senate)
- Members of any board, commission, authority, or task force of the state
- Mayors, presidents, aldermen, commissioners, and trustees for a city, village, or town
- County and township board members, and countywide and township elected officials
- Members of any board, commission, authority, or task force created by local ordinance or order of a mayor or village or town president

**“influencing” means** any communication, action, making any reportable expenditure, or other means used to promote, support, affect, modify, oppose, or delay any legislative, executive, or administrative action, or to promote goodwill with the officials listed above.
**“legislative action”** means the development, drafting, introduction, consideration, modification, adoption, rejection, review, enactment, or passage or defeat of any bill, amendment, resolution, report, ordinance nomination, administrative rule or other matter by either house of the General Assembly or a committee thereof, by a legislator, by the legislative body of a municipality, county, or township, or by an alderman, trustee, or township board member. Legislative action also means the action of the Governor in approving or vetoing any bill or portion thereof, and the action of the Governor, mayor, or village or township board president, or county executive or any agency in the development of a proposal for introduction in the legislature.

**“executive action”** means the proposal, drafting, development, consideration, amendment, adoption, approval, promulgation, issuance, modification, rejection or postponement by a state, municipal, county, or township government entity of a rule, regulation, order, decision, determination, contractual arrangement, purchasing agreement or other quasi-legislative or quasi-judicial action or proceeding.

**“administrative action”** means the execution or rejection of any rule, regulation, legislative rule, standard, fee, rate, contractual arrangement, purchasing agreement or other delegated legislative or quasi-legislative action to be taken or withheld by any executive agency, department, board or commission of the state, municipality, county, or township.

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

The requirement to register as a lobbyist with the state is triggered by:

- **For 501(c)(3)s and 501(c)(5)s:** direct communication with any of the above listed state or local public officials for the ultimate purpose of influencing legislative, executive, or administrative action by anyone paid by the organization to do so, or by an unpaid representative (for example, a Board member or a volunteer) who is reimbursed more than $500 in expenses for such work or makes any reportable expenditures.

- **For 501(c)(4)s and other tax exempt organizations:** either direct or indirect (grassroots) communication with, or calling on the public to initiate communication with, any of the above listed state or local public officials for the ultimate purpose of influencing legislative, executive, or administrative action by anyone paid by the organization to do so, or by an unpaid representative (for example, a Board member or a volunteer) who is reimbursed more than $500 in expenses for such work or makes any reportable expenditures.

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**Q:** Are there exceptions to what counts as lobbying?

Yes! The following activities do not count as lobbying: (i) appearing as a witness before a legislative committee for the purpose of explaining or advocating for pending legislation (so long as such person is not paid to do so, and makes no reportable expenditures); (ii) seeking approval or veto of any legislation (so long as such person is not paid to do so); and (iii) giving technical advice helpful to officials when they are considering proposed legislative, executive or administrative action (so long as the advice is occasional, made on behalf of a registered lobbyist, and the person giving the advice does not make any reportable expenditures).

Note that the technical advice exception can only apply if your organization is already registered (and then it would simply mean you would not have to register that additional person as one of your lobbyists) or if your employee or consultant is giving advice on behalf of another registered organization as opposed to your own.

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**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 our resource 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 our 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?

Supporting or opposing an Illinois ballot measure is not regulated as a lobbying activity under Illinois law (even though the IRS does count it as a lobbying activity). Instead, Illinois regulates activity to support or oppose a ballot measure under the state’s campaign finance laws. Nonprofit organizations considering working on ballot measures in Illinois (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 the regulations, the organization is referred to as the “entity,” an employee lobbyist is referred to as an “exclusive lobbyist,” a lobbying consultant is referred to as a “contractual lobbyist,” and an advisory consultant that doesn’t lobby by communicating with public officials but consults for you on lobbying-related matters, such as lobbying strategy, is referred to as a “consultant.”

Your organization will need to register online with the state no later than two days after any of your employees or paid lobbying consultants engages in any lobbying communication activity described above. Each exclusive lobbyist is also required to register within two days of being engaged to lobby. The exclusive lobbyist (employee)
registration link is accessed via the organization’s completed online registration but is a separate transaction.

Your organization will list the exclusive lobbyists (employees) and contractual lobbying entities (your organization’s lobbying consulting firm(s), if you have any) on your registration, and vice versa.

Your organization must also list any advisory consultants (consultants who do not lobby for you by communicating with public officials, but consult for you on lobbying-related matters, such as lobbying strategy). This type of non-lobbying consultant needs to be listed on your registration, but do not have to separately register with the state so long as they continue to do only non-lobbying consulting. Attorneys or law firms giving you advice about your lobbying activities do not count as consultants under the state’s definition and should not be listed as a consultant on your organization’s lobbyist entity registration form.

In addition, under the new amended regulations effective January 1, 2022, your organization must declare on your registration each unit of local government, including school districts and community colleges, that you expect to lobby during the registration period.

One person will need to be designated as your organization’s Authorized Agent who will be responsible for making all online filings. A separate filing is required to designate the Authorized Agent. The online registration portal can be accessed at: https://apps.ilsos.gov/lobbyistweb/

The filing fee is $300 for the organization, and $300 per employee lobbyist, and each registration will need to be renewed annually. The renewal process is a separate transaction for the organization and each individual lobbyist. Note that the information submitted during registration is made publicly available, so appropriate work contact information should be used instead of personal contact information.

**Ethics and anti-sexual harassment training:** All individuals who are registered as lobbyists for your organization will be required to complete online ethics and anti-sexual harassment training courses provided by the Secretary of State. Starting January 1, 2022, a registration (or renewal) will not be considered complete until the trainings are completed and hence individuals who have yet to complete the training cannot lobby before doing so. There is no longer a 30-day grace period.

Your organization is also required to have a written sexual harassment policy in place, and a copy of the policy must be provided to each of your registered lobbyists with acknowledgement of receipt. Organizations without a written sexual harassment policy should seek assistance to put an appropriate one in place before registering.


Note that this 2018 pdf guide has yet to be updated with respect to amendments to the Lobbyist Registration Act that went into effect on January 1, 2022, but the state has updated the instructions of the relevant sections of the online registration process.


and a copy of the Anti-Sexual Harassment Training materials is available at: https://www.ilsos.gov/publications/pdf_publications/sos_ig24.pdf

### FAQs

**Q:** When are periodic lobbying reports due?

The organization’s Authorized Agent must submit entity reports encompassing information from the organization and all its lobbyists and advisory consultants twice a month. These reports are required to be submitted even if the organization is not lobbying during the period, and even if there are no expenditures to report. Each
individual lobbyist must also submit twice a year an electronic affirmation filing, confirming that the reports that the organization has submitted on their behalf are accurate. All reports are filed online.

There are no extensions of deadlines for holiday or weekend due dates, a $50 late fee is charged if a report is even one day late, and an additional penalty late fee of $150 is added if the report is submitted more than 15 days late. Your organization will need to have strong operational systems in place to ensure that all reports are filed on time.

Q: What information do the periodic lobbying reports include?

In general, the state wants to know details about expenditures your organization, the individuals lobbying on your behalf, and starting January 1, 2022, any advisory consultants, have made to benefit the public officials as part of your lobbying efforts. Reports include detailed information about the expenditure itself, as well as the subject matter of the lobbying related to the expenditure (bill number, subject matter, or goodwill), who made the expenditure, and when and where it was made. Office expenses, staff compensation, and grassroots lobbying expenses are not reportable.


Note that this 2019 pdf guide has yet to be updated with respect to amendments to the Lobbyist Registration Act that went into effect on January 1, 2022, but the state has updated instructions in the relevant sections of the online reporting system.

Q: What is considered a reportable “expenditure”?

Reportable expenditure categories include: (i) gifts (including gifts given based on personal friendship), (ii) honoraria, (iii) meals, beverages, and entertainment, (iv) travel and lodging, and (v) any other item or service not listed above. The state also has categories for reporting the aggregate cost of large gatherings (for example, a cocktail party, or a lunch hosted for a group of legislators) or giveaways (where multiple legislators receive the same item). Note that there is no exception for small or token items, which all need to be reported, and small token items can also trigger the initial requirement to register as a lobbyist.

Generally, reportable expenditures are any items or services purchased for the public official, as opposed to your organization’s own internal expenses related to your lobbying work. Compensation paid to your employees or consultants, expenses of your organization in preparing to lobby, and the travel, food and lodging expenses incurred by your team while travelling to lobby are not reportable expenditures. Grassroots lobbying expenses are also not reportable. Most nonprofits can avoid making any reportable expenditures without adversely impacting their work, and hence their reports are simple (even if they are quite frequent!).

Gift ban: There are additional prohibitions as to what kind of expenditures can even be made in Illinois with respect to public officials. These rules apply to expenditures made on any state employee, not just officials covered under the lobbying statute, and apply even if your organization is not required to register as a lobbyist organization. Local jurisdictions may have also enacted ordinances governing expenditures to benefit local officials that may be even stricter than the rules covering state officials. In addition, certain gifts or other expenditures to benefit a public official can by themselves trigger a lobbyist registration and reporting requirement. It is generally best practice for smaller nonprofits in Illinois to avoid giving public officials anything of value, and instead give them only informational materials. If there is a compelling reason to do otherwise, you should be certain that you understand the intricacies of both the lobbying and the gift ban rules before giving even small token gifts to, or paying expenses for, any public officials. See our Illinois Lobbying Disclosure Guide for more details on the Gift Ban. https://bolderadvocacy.org/resource/illinois-lobbying-disclosure/
Notice of reported expenditures to person lobbied: Illinois also requires that each public official who was the recipient of a reportable expenditure be notified within 30 days of the relevant report filing deadline and provided with the details of the expense reported by the organization. Such public official does not have to approve the report or receive notice in advance of the filing.

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?
Lobbyists are not required to wear badges or other identification, though it is a best practice to identify oneself as a lobbyist. Lobbyists can also obtain identification cards from the Secretary of State’s office that allow them to bypass certain security measures when entering the Capitol buildings.

Q: What happens if we are also lobbying Chicago public officials?
As of January 1, 2022, Illinois now also requires registration with the state for local level lobbying, but state officials have made clear that organizations lobbying only in the city of Chicago are not required to register with the state.

Organizations lobbying both state and Chicago officials will need to register both with the state and with the city of Chicago. It does not matter where your organization is physically located. The trigger is lobbying activities with relevant officials at either the state level, the city level, or with both.

Note however, that the applicability of the Chicago lobbyist registration ordinance to nonprofit organizations is still in flux at this time and groups considering lobbying in Chicago should seek additional up to date advice.

The most up to date information as of the publication of this resource was issued by the Chicago Board of Ethics on September 2, 2021, which stated:

“... the City is continuing delaying implementation of the laws regarding non-profit lobbyists until further notice. These laws were originally set to take effect January 1, 2020. As the City and many nonprofit organizations in Chicago and environs continue to work together to respond to the COVID-19 crisis, the delay in implementation of the City’s non-profit lobbying laws requiring individuals who are compensated to lobby on behalf of non-profit entities to register with the Board will continue until such time as the City and Board deem appropriate, or the law is amended.

In the meantime, we encourage individuals who “lobby” on behalf of non-profit entities (as “lobby” and “lobbyist” is defined in the Governmental Ethics Ordinance*) to register as lobbyists with the Board of Ethics but will not enforce the requirement to register with respect to those who choose not to. …”

Additional information can be tracked in the news release section of Chicago’s lobbyist page: https://www.chicago.gov/content/dam/city/depts/ethics/provdrs/lobby.html

Q: Are there any other restrictions on lobbyists that we should be aware of?
Yes. Neither a lobbyist nor their or immediate family members living with the lobbyist may serve on any state board, commission, or task force that makes binding determinations or takes substantive action, unless that person also holds elective public office. Compensation to a lobbyist contingent on the favorable outcome of the lobbying action is also prohibited.

1 As of 9-2-21 https://www.chicago.gov/content/dam/city/depts/ethics/general/LobbyistStuff/Lobbying%20enforcement%20Memo%20Sept%202021.pdf
Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about Bill 101 currently pending in the Illinois State 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 Chicago about a similar local ordinance there.

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<th>ACTIVITY</th>
<th>LOBBYIST REGISTRATION/REPORTING REQUIREMENTS</th>
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<tr>
<td>Student Engagement</td>
<td>The student engagement activities are grassroots lobbying, since the actions are aimed at individual citizens, as opposed to public officials. Starting January 1, 2022, grassroots lobbying is regulated for some nonprofit organizations in Illinois, but since Students Vote Now is a 501(c)(3), an exception applies in this case and this activity does not trigger registration.</td>
</tr>
<tr>
<td>Lobby Day</td>
<td>Because there is direct communication with the legislators, the Students Vote Now Lobby Day will trigger lobbyist registration requirements if any paid staff participate, any person (even a volunteer) is reimbursed more than $500 in expenses, or if any swag is given to the legislators. Students Vote Now could consider having unpaid individuals (for example, Board members) lead the Lobby Day, and refrain from giving out any swag gifts of any kind in order to avoid triggering lobbyist registration and reporting for this event.</td>
</tr>
<tr>
<td>Committee Testimony</td>
<td>The committee testimony can be structured to avoid triggering lobbyist registration if the person testifying is unpaid, for example, an unpaid Board member or an unpaid student constituent. Using a paid person to testify on behalf of Students Vote Now will trigger registration.</td>
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<tr>
<td>Mayor</td>
<td>Separate registration at both the state and local level might potentially be required if Students Vote Now has paid staff participate in both this activity and the other advocacy work proposed. Students Vote Now could consider using an unpaid person to speak with the Mayor (for example a Board member or student). Note however, that as of the date of publication of this resource the status of Chicago’s separate ordinance’s applicability to nonprofits is still in flux, and Students Vote Now should seek additional updated guidance before lobbying any Chicago public officials.</td>
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**Bottom Line**

Students Vote Now should weigh the tradeoffs between potentially designing its activities to avoid lobbyist registration and reporting, and its ability to effectively promote its advocacy message. Students Vote Now’s internal expenses should not need to be reported if they do register, but reporting must still be done even in periods where no lobbying occurs. In considering program design, Students Vote Now should weigh its operational capacity to comply with the lobbyist registration, reporting, and compliance procedures. To ease the ongoing reporting burden, it is possible to register and then deregister once the planned activities have been completed, but the organization must be in good standing to do so.
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 our team of experts by emailing us at advocacy@afi.org or calling us during standard business hours at 866-675-6229.

BOLDER ADVOCACY'S MORE DETAILED STATE LAW RESOURCES:

  *This resource has not been updated for the January 1, 2022 effective date amendments to the Lobbyist Registration Act.

- Also see our Illinois Campaign Finance and Ballot Measure Guide for rules related to state ballot measure advocacy, which Illinois regulates as a campaign finance activity, unlike the IRS which regulates such activities as direct legislative lobbying. https://bolderadvocacy.org/resource/illinois-campaign-finance-and-ballot-measure-guide-2/

ILLINOIS STATE RESOURCES:

- Index Department of the Illinois Secretary of State
  The Index Department of the Illinois Secretary of State is responsible for administering the lobbyist registration and reporting system in Illinois. Their website can be found at: https://www.ilsos.gov/departments/index/lobbyist/home.html

- Full Text of Illinois Lobbying Statute
  The full text of the Illinois State Lobbyist Registration Act (25 ILCS 170) can be found at: https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=465&ChapterID=6

- Illinois Lobbying Handbooks
  and the Lobbyist Electronic Expenditure Filing Instructions Handbook (2019)*:
  *The Illinois Secretary of State is still in the process of updating these pdf materials to reflect the amendments to the Lobbyist Registration Act that went into effect on January 1, 2022. See also: https://www.ilsos.gov/departments/index/lobbyist/2022lobbyistchanges.pdf

- Additional Questions
  Technical questions about lobbyist registration and reporting can be directed to a representative at the Index Department’s Lobbying Division by phone at: 217-782-7017 or by e-mailing eLobbyist@ilsos.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 our federal law resources to ensure all IRS compliance obligations are being met. See our Being a Player: A Guide to the IRS Lobbying Regulations for Advocacy Charities. https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/

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