

Ala. Code 1975, § 13A-9-71(g)(2)

**Charitable Fraud
(Failing to Make Available Records, Books, & Reports)**

The defendant is charged with charitable fraud.

A person commits the crime of charitable fraud if it is a charitable organization registered or required to be registered and knowingly fails to make available all records, books, and reports maintained by the charitable organization, for inspection during normal business hours at the principal office of the organization, by the Attorney General, or the duly appointed representative of the Attorney General.

To convict, the State must prove beyond a reasonable doubt each of the following elements:

- (1) The defendant was a charitable organization registered or required to be registered;
- (2) The defendant failed to make available all records, books, and reports maintained by the charitable organization, for inspection during normal business hours at the principal office of the organization, by the Attorney General, or the duly appointed representative of the Attorney General;
(AND)
- (3) The defendant did so knowingly.

Charitable organization is any benevolent, philanthropic, or patriotic person, or one purporting to be such, consistent with the then-controlling definition provided in the Internal Revenue Code of the United States of America, which solicits and collects funds for charitable purposes and includes each local, county, or area division within this state of the charitable organization; provided the local, county, or area division has authority and discretion to disburse funds or property otherwise than by transfer to any parent organization. [13A-9-70(1)]

Person is any individual, organization, group, association, partnership, corporation, trust, or any combination of them. [13A-9-70(7)]

Charitable purpose is any charitable, benevolent, philanthropic, or patriotic purpose which is consistent with the then-controlling definition provided in the Internal Revenue Code of the United States of America. [13A-9-70(2)]

A person acts *knowingly* with respect to conduct or to a circumstance when he/she is aware that his/her conduct is of that nature or that the circumstance exists. [13A-2-2(2)]

If you find from the evidence that the State has proved beyond a reasonable doubt each of the elements of the offense of charitable fraud, then you shall find the defendant guilty of charitable fraud.

If you find that the State has failed to prove beyond a reasonable doubt any one or more of the elements of the offense of charitable fraud, then you cannot find the defendant guilty of charitable fraud.

Use Note

For a list of those persons not required to register with the Attorney General, see 13A-9-71(f), Ala. Code 1975.

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