

## **18 NCAC 11 .0104            DEFINITIONS**

- (a) Terms defined in G.S. 131F-2 shall have the same meaning for the purpose of this Section as they do in the statute.
- (b) "The Act" means an Act to rewrite the Charitable Solicitation Act, G.S. 131F-1 et. seq.
- (c) "Advertising material" means printed requests for contributions but does not include tapes, records, films, slides, trailers, or other similar nonprinted items.
- (d) "Audit or finance committee" means a group of three or more persons who serve on the organization's governing board and of which the majority are neither officers nor employees of the organization. A chief function of this committee shall be the review of the organization's financial statement.
- (e) "Compensation" means salaries, wages, fees, commissions, benefits, or any other remuneration or valuable consideration.
- (f) "Emergency medical service" means an organization which provides services pursuant to Article 56 of Chapter 143 of the North Carolina General Statutes.
- (g) "Family" means parent, grandparent, child, brother, sister, grandchild, spouse, son-in-law, daughter-in-law, mother-in-law, father-in-law, brother-in-law, sister-in-law, aunt, uncle or cousin.
- (h) "Fiscal year" means the twelve months period which a charitable organization or sponsor uses as its accounting year.
- (i) "Foundation" means an incorporated body which holds status with the IRS as a foundation and is authorized to receive financial support from, and render financial support to, other persons for charitable purposes.
- (j) "Initial application" means the first application filed by a person required to be licensed on or after January 1, 1995.
- (k) "Instructional unit" means a department or school or an educational institution.
- (l) "IRS" means the U. S. Internal Revenue Service.
- (m) "Purpose of the organization" means the program services an organization performs.
- (n) "Rescue squad" means meeting the eligibility requirements of N.C. Association of Rescue and Emergency Medical Services, Inc. and as defined in G.S. 58-87-5.
- (o) "Salaried employee" means a person who has an employer-employee relationship which can be demonstrated by, but not limited to, the following:
  - (1) The withholding from the employee's salary for income taxes;
  - (2) The withholding from the employee's salary for F.I.C.A. taxes; and
  - (3) The granting of employees benefits such as insurance and leave time.
- (p) "Solicitor consultant" means a solicitor as defined in G.S. 131F-2(19) except that neither the solicitor consultant nor his employees ever receives, handles, or controls funds raised for a charitable organization or sponsor.
- (q) "Volunteer fire department" means certified by the North Carolina Department of Insurance as required by G.S. 58-87-1.

*History Note:*        *Authority G.S. 131F-33;*  
                          *Eff. January 1, 1982;*  
                          *Temporary Amendment Eff. January 1, 1995 for a period of 180 days or until the permanent rule*  
                          *becomes effective, whichever is sooner;*  
                          *Amended Eff. June 1, 1995; September 1, 1982;*  
                          *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. September*  
                          *23, 2017.*