# PRACTICAL GUIDANCE

What Nonprofits Need to Know About Lobbying in

# **VERMONT**

## **Inside This Guide:**

This Practical Guidance resource is designed to help your nonprofit organization determine if lobbying rules in Vermont might apply to your state or local work. It includes:

- Summary of registration and reporting triggers
- Key takeaways for nonprofit organizations
- FAO
- Case study for a hypothetical small student voting rights organization
- List of helpful additional resources





#### What Lobbying Activities Trigger Registration Requirements in Vermont?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes	Any individual who receives \$500 or more, or spends more than \$500 (including travel expenses), within a single year for activities defined as lobbying must register as a lobbyist.  Any organization that employs a registered lobbyist, or that itself spends more than \$500 on lobbying in a year, must register as a lobbyist employer.
State Executive Branch Officials	Yes	The same triggers apply to lobbying state administrative officials for the purpose of influencing state administrative action. The trigger thresholds are cumulative with legislative lobbying.
Local Legislators or Local Executive Branch Officials	Probably Not	Vermont state law does not regulate local lobbying and none of the largest cities (including Burlington) currently regulate municipal lobbying. Nevertheless, it is always good practice to check with local officials before lobbying at the local level.

**Grassroots lobbying:** In Vermont, grassroots lobbying (calling on members of the public, or other organizations, to take action for or against legislative or executive action) is lobbying and can trigger registration and reporting, as well as additional advertising disclaimers and reporting obligations.

#### KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN VERMONT:

- Goodwill lobbying: Lobbying in Vermont includes efforts to obtain the goodwill of a legislator or administrative official, if the ultimate purpose is to influence legislative or administrative action.
- Organizations may need to register even if no individual employee is required to register: As noted above, an individual must register if they receive \$500 or more to lobby, or make more than \$500 in unreimbursed lobbying expenditures. Although the plain language of Vermont's lobbying law states that organizations must register only if they employ a registered individual, the Vermont Elections Division has provided informal guidance that an organization should also register if it spends more than \$500 on lobbying, even if it does not pay any single individual that much (and therefore does not employ a registered lobbyist).
- Advertising for the purpose of lobbying carries additional requirements: If you pay for any advertisements with the intention of influencing legislative action during a session, those advertisements must carry a "paid for by" disclosure. If you spend \$1,000 or more on such an advertising campaign, within 48 hours you must submit a special lobbyist advertising report using the same electronic system that you use for your usual periodic expense reports.

This resource is current as of October 2023. We do our best to periodically update our resources and welcome any comments or questions regarding new developments in the law. Please e-mail us at <a href="mailto:advocacy@afi.org">advocacy@afi.org</a> or at <a href="mailto:info@democracycapacity.org">info@democracycapacity.org</a> with any comments.

This resource is meant to convey the basic principles of sections of state law that are most relevant for nonprofit advocacy and does not cover all aspects or all details of the state statutes. Please refer to the full text of the law for more details. This resource also does not cover details of federal lobbying disclosure law, IRS regulations related to lobbying, or any separate county or municipal regulations that may apply to lobbying-related activities. In some states there is an ongoing movement towards the enactment of additional local county and municipal level lobbying regulations, and organizations are urged to check with the appropriate local jurisdiction before undertaking local lobbying activity.



# 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 – YESI – 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.

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 the free Bolder Advocacy Technical Assistance Hotline and the written legal resources available in Bolder Advocacy's resource library at <a href="https://bolderadvocacy.org/">https://bolderadvocacy.org/</a>

# • What activities count as lobbying?

In Vermont, **lobbying** is regulated by the Elections Division of the Secretary of State's office and is defined as engaging in one of the following four activities:

- **Direct communications:** Communicating with a state **legislator** or **administrative official** for the purpose of influencing **legislative** or **administrative action** 
  - A legislator is any member (or member-elect) of the General Assembly. Vermont's
    elected legislators generally don't have full-time staff, but the state House and
    Senate leadership do have staff the Elections Division has offered informal
    quidance that communicating with such staff members would count as lobbying.
  - **Legislative action** means any action by a legislator with regard to a bill or any other matter before the General Assembly or any of its committees.
  - An administrative official is more broadly defined. It includes high-level elected and appointed officials, as well as any employee and consultant of the state government who participates in any administrative action. However, employees who do so solely in a clerical, secretarial, or ministerial capacity are not included.
  - An administrative action is any action taken by an official or agency of the state government with regard to any policy, practice, or rule. The definition does not include the decisions of quasi-judicial boards in contested cases.
- **Grassroots communications:** Soliciting others to influence legislative or administrative action (grassroots lobbying)
- **Goodwill lobbying:** Attempting to obtain the goodwill of an official through communications or activities ultimately intended to influence government action
  - Vermont's lobbying law does not define goodwill, but the term generally encompasses communications that aren't direct attempts to influence specific government action, but instead involve educating officials about issues, or developing and cultivating relationships with officials because you may need to lobby them in the future. You can contact the Elections Division for guidance



whether it would consider your anticipated interactions with public officials to be cultivating goodwill for future lobbying.

• Facilitating a lobbying event: Sponsoring activities for the benefit of an interest group to enable its members to communicate orally with one or more government officials for the purpose of influencing government action or obtaining goodwill – for example, a "Lobby Day" at the State House for members or constituents of your organization

## What triggers lobbyist registration and reporting with the state?

There are separate registration triggers in Vermont for individual lobbyists and for their employers.

#### **Individual lobbyists:**

Any of your employees who earns \$500 or more in prorated compensation in a single calendar year for lobbying, or who makes more than \$500 in unreimbursed lobbying expenditures, must register with the Elections Division as a **lobbyist.** 

#### **Lobbyist employers:**

In addition, if your organization employs or engages the services of a lobbyist, it is required to register as a **lobbyist employer**.

You will need to consider an additional trigger in determining whether your organization may be required to register. The Elections Division has provided informal guidance that any organization that makes more than \$500 in lobbying expenditures but does not employee a registered lobbyist, should still register as a lobbyist employer. This clarification means that it would be difficult for your organization to avoid registration by spreading lobbying work around among paid staff.

You should also pay particular attention to non-compensation grassroots lobbying expenditures, because for some types of grassroots activities it is possible that no one employee would trigger registration doing only grassroots activity but that your organizational expenses for such activity would be more than \$500. For example, if a staff member spends a few minutes to prepare a posting that your organization pays to place on a social media platform, even if the prorated staff time only involves \$50 but the ad placement itself costs \$1,200, your organization would still trigger an obligation for it to register without having a registered lobbyist. This activity will also trigger an obligation to add a "paid for" disclaimer and to file a special advertising report within 48 hours of launching the campaign. See the FAQ on periodic reporting below for details.

Finally, note that **lobbying firms** (i.e., professional lobbyists that represent a variety of clients) are defined separately from **lobbyist employers** in Vermont, and have their own rules, which are not discussed in this Guide. If your organization engages the services of a lobbying firm, it is likely that the firm will handle or provide tailored guidance on your registration and reporting obligations.

# • How does the trigger threshold work if we are a fiscally sponsored project?

You will need to be sure you are communicating transparently and in a timely fashion with your fiscal sponsor if you plan to undertake activities that might potentially count as lobbying activities!

Each fiscal sponsor will have its own ways of working with projects who wish to take on lobbying activities.

In general, for fiscally sponsored projects that do not have their own legal entity and the fiscal sponsor engages all of the project's independent contractors or employees, the lobbyist registration trigger must be analyzed together with all of the projects housed at the fiscal sponsor who are doing lobbying activities in the state.

Your account manager at your fiscal sponsor will be able to help you understand how they track the registration threshold.



IMPORTANT NOTE: In states where registration is requishortly after the registration threshold is reached, or pershortly after the end of a reporting period, special proces out in order to process your project's registration or reput connect with your account manager as soon as you bege lobbying strategy!

Are there exceptions to what counts as lobbying?

Yes! Certain types of lobbying activities do not require stated individuals whose only involvement.

General Assembly, or her commissions of and **IMPORTANT NOTE:** In states where registration is required prior to lobbying, or very shortly after the registration threshold is reached, or periodic lobbyist disclosure is due shortly after the end of a reporting period, special procedures may need to be worked out in order to process your project's registration or reporting on time. You should connect with your account manager as soon as you begin planning any potential

Yes! Certain types of lobbying activities do not require state-level lobbyist registration.

Testimony: The exception that is usually most relevant to nonprofit organizations is for individuals whose only involvement in lobbying is testifying before committees of the General Assembly, or before agencies, departments, divisions, offices, boards, and commissions of state government. Such individuals are not considered to be lobbying

Providing requested information: Providing information requested by legislators or administrative officials as also not considered lobbying.

# 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 https://bolderadvocacy.org/resource/public-charities-can-lobby-quidelines-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 https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbyingregulations-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 substantial lobbying activities and expenses to file. For more information see https://bolderadvocacy.org/wp-

content/uploads/2018/06/Understanding\_the\_Lobbying\_Disclosure\_Act.pdf



# Does supporting or opposing a ballot measure count as lobbying?

Vermont does not have citizen-initiated ballot measures, but does authorize the state legislature to place proposed state constitutional amendments on the ballot for approval by voters. Trying to influence the legislature to put a proposed constitutional amendment on the ballot, or not put it on the ballot, is lobbying and is subject to the rules described in this Guide.

Supporting or opposing a Vermont constitutional amendment once it is on the ballot is not regulated as a lobbying activity under Vermont law (although remember that the IRS does consider it lobbying for federal reporting purposes). Instead, Vermont regulates supporting or opposing a proposed constitutional amendment on the ballot under the state's campaign finance laws. You should seek additional legal advice on how to comply with any applicable state or local campaign finance reporting requirements if you want to participate in these ballot measure advocacy activities.

# If we are required to register, how does the process work?

If your organization, or any of your employees, need to register you must do so online using the Vermont Lobbying Information System, which is accessible at <a href="https://lobbying.vermont.gov">https://lobbying.vermont.gov</a>

If you are registering for the first time during a given two-year (biennial) period, you must register within 48 hours of first engaging in lobbying activities. Once you have registered, you must renew your registration by December 31 of each even-numbered year for the following two-year (biennial) period unless you know that your employee lobbyist or organization will not lobby in the future registration period.

#### Your employee registering as an individual lobbyist:

The Lobbying Information System will require your organization's individual employee **lobbyist** to provide:

- Their name, mailing address, and telephone number (this information will be made public, so they should use business contact information, not personal)
- The name of the employer for whom they are lobbying (which will be your organization)
- A description of the matters on which they have been engaged to lobby
- A current passport-style photograph
- A list of subject areas about which they are (or will be) lobbying

#### Your organization registering as a lobbyist employer:

Your organization, as a **lobbyist employer**, will be required to provide:

- Your organization's name, trade name (if any), and mailing address
- A contact person for your organization
- The name and business address of each lobbyist engaged by your organization and the date they started to lobby

Each one of your employees who registers as an individual will be required to pay an initial filing fee of \$60, plus \$15 for each employer they represent (which should be only your organization). Your organization will also pay a \$60 filing fee, plus an additional \$15 for each individual lobbyist who represents you.

# • When are periodic lobbying reports due?

#### **Periodic lobbyist reports:**

**Both** your individual employee lobbyist **and** your organization (as a lobbyist employer) must file reports with the Secretary of State. These reports are due **monthly** during the first half of each calendar year, and **quarterly** during the second half of each calendar



year, reflecting the fact that the General Assembly is typically in session from January through May of each year.

Accordingly, reports must be filed on or before the following dates:

- January 15, for the months of September, October, and December of the prior year
- February 15, for the month of January
- March 15, for the month of February
- April 15, for the month of March
- May 15, for the month of April
- June 15, for the month of May
- September 15, for the months of June, July, and August

#### Advertising campaign reports:

In addition, as discussed in more detail in the next FAQ, if any advertisement or advertising campaign is intended to influence legislation during a session, and costs \$1,000 or more, it must be reported separately within 48 hours of its publication. All advertisements intended to influence legislation during a session must also contain a "paid for by" disclaimer, even if the total spending on the advertisement or the advertising campaign is less than \$1,000 and a spending report is not required.

# O: What information do the periodic lobbying reports include?

#### **Organizational lobbyist reports:**

Your organization's lobbying report will list the organization's lobbying expenditures in the categories of prorated compensation paid to your registered lobbyists for lobbying, advertising, telemarketing, and other miscellaneous expenditures that don't fall into one of the other categories.

Your organization will also need to list any contractual or business agreements of more than \$100 per year between your organization and any public official (or their family), as well as any gifts made to (or on behalf of) a government official (or their family), including campaign contributions worth more than \$15.

#### **Individual lobbyist reports:**

The periodic reports filed by your employee lobbyists will report their prorated lobbying related compensation for the relevant period, as well as any **unreimbursed** lobbying expenditures.

They must also report any personal campaign contributions, any contractual or business agreements more than \$100 per year they may have entered into on a personal basis with any public official (or their family), as well as any gifts they made on a personal (or unreimbursed basis) to (or on behalf of) a government official (or their family), including campaign contributions worth more than \$15.

Note that only expenses that are not ultimately paid for by your organization, either directly or via reimbursement, should be reported on the employee's individual report.

#### **Advertising reporting:**

In addition to periodic reports, your organization must also separately report certain advertisements and advertising campaigns within 48 hours of the expenditure or publication. This requirement includes television, radio, mass mailings, mass electronic or digital communications, literature drops, newspaper and periodical advertisements, robo-calls, and telephone banks.

The simple one page report calls for the amount and date of the expenditure and to whom it was paid, and a brief description of the advertisement or advertising campaign.



#### Advertising disclaimer:

In addition to the reporting requirements, Vermont law also imposes a disclaimer requirement on lobbying advertising. Any advertisement intended to influence legislation (including grassroots advertising) during the session of the General Assembly, no matter how much it cost, must prominently include the name your organization and note that the ads were paid for by your organization.

#### **Important note:**

If you accept a donation that is earmarked for lobbying advertising, Vermont law arguably requires you to list the **donor** as having paid for the advertisement. There's no specific guidance on this point from the state, but if (like most nonprofits) you are sensitive to donor disclosure, you should either refrain from soliciting or accepting donations earmarked for grassroots advertising, or seek further counsel about your donor disclosure obligations under this Vermont law.

# What is considered a reportable "expenditure"?

Vermont law requires your organization to report the prorated **compensation** you paid to your lobbyist employee(s), as well as your lobbying **expenditures** in three general categories: advertising, telemarketing, and "other" expenses.

#### **Compensation:**

When calculating the total compensation paid to employees who lobby on your organization's behalf, but who have other responsibilities, you should prorate their total compensation on the basis of the time they have "devoted to lobbying activities" during the reporting period. Note that time spent conducting research in connection with an existing lobbying effort counts, but time spent doing research in connection with a decision **whether** to lobby is not included.

#### **Expenditures:**

Your organization must report the amounts it spends on lobbying (whether directly or via reimbursements to employees) in three categories:

#### Advertising:

Advertising expenditures should only be reported if they are intended to communicate with, and influence, government officials, or to solicit others to do so (i.e., grassroots lobbying advertisements). This requirement includes television, radio, mass mailings, mass electronic or digital communications, literature drops, newspaper and periodical advertisements, robo-calls, and telephone banks. Note that the value of the time of any volunteers working on these activities does not need to be counted, but the cost of any platforms they are using, or any meals they are provided with during the activities would be counted.

• **Telemarketing:** includes expenses related to polling or similar activities if they are incurred, directly or indirectly, to influence legislative or administrative action

#### • "Other" lobbying expenditures:

Vermont's published guidance does not specify what is included in the category of "other" expenses, and the online disclosure form within the Lobbying Information System does not specify any sub-categories within the universe of "other" expenses. The sole example provided by the Secretary of State's published guidance is travel. Additional examples of "other" expenses might include consultant or research fees. Neither Vermont law nor the Secretary of State's published guidance require that prorated office overhead be reported.

Note that expenditures should not be "double reported" by your individual employee lobbyist **and** your organization – the Secretary of State's published guidance expressly states that the person or organization that pays for the expense (including via a reimbursement) should be the one to report it. In practice, this often means your employee lobbyist will have no expenditures to report on their periodic disclosures, and



everything will instead be reported on your organizational reports. Note that all reports will still need to be submitted, even if some reports do not have any expenditures.

**Gift ban:** Vermont law does not prohibit gifts to lawmakers, although it does prohibit lawmakers from soliciting gifts from lobbyists and their employers. And as noted in a previous FAQ, gifts over \$15 (with certain exceptions) must be reported and itemized. Such gifts must be reported **whether or not** the gift was made in connection with lobbying, and you must include the nature and value of the gift, the date it was made, and the identity of the recipient.

Note that if you are reporting any gift, you are obligated to share a copy of the gift report with the public official named in the report. Most nonprofit organizations find it easier to avoid giving gifts to public officials.

Generally speaking, it is important to note that regulations relating to lobbying expenditures almost always intersect in complicated ways with state and local ethics and "gift ban" laws. Those state and local rules often apply even if your organization has not triggered lobbyist registration, and may apply to a broader range of officials.

You should be certain that you understand the intricacies of both sets of rules before giving any gifts to, or paying expenses for, any public officials at the state or local level.

# **Q**: Do our organization's donors need to be disclosed on any lobbying reports?

Probably not, but proceed with caution. Vermont does not require donor disclosure for lobbying activity, with one possible exception. As noted above, if you accept a donation that is earmarked for lobbying advertising, arguably you might need to list the donor as the source of funding for the ad, rather than your organization. Although the Elections Division has not provided any guidance on this point, the statute arguably imposes such a requirement. If your organization is sensitive about avoiding unintended donor disclosure (as most nonprofits are), the safest path is to refrain from soliciting or accepting donations earmarked for grassroots advertising. If you conclude that your mission is best served by accepting such a donation, you should seek further counsel about your obligations under Vermont law, and discuss the implications with your donor. Note: Donations of general operating funds that are then used for grassroots advertising do not raise the same issue, and will not trigger donor disclosure requirements.

# • How are our lobbyists required to identify themselves while lobbying?

Vermont does not require you to wear badges or ID cards while lobbying, but it is a good practice to identify yourself and your organization when meeting with a lawmaker or state agency for the first time.

# • Are there any other restrictions on lobbyists that we should be aware of?

**Yes!** Vermont prohibits paying lobbyists contingency fees based on the outcome of a lobbying effort. It also prohibits monetary gifts to government officials, other than political contributions. In addition, it also prohibits entirely two kinds of political contributions by lobbyists during the legislative session:

- Contributions to a candidate (whether for legislative or executive branch office) or a candidate's political committee, such as the "Friends of Joe Smith"
- Contributions to legislative leadership PACs, which are required to self-identify when they register with the Secretary of State

This prohibition applies to donations made in a personal capacity by your employees who register as lobbyists, and to your organization (for non-501(c)(3) organizations that can potentially make such contributions under IRS rules) even if you have not otherwise engaged in lobbying the candidate or candidates affiliated with the committee in question.

# Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about Bill H.101 currently pending in the Vermont 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 H.101 to meet with legislators, 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 House of Representatives regarding the student perspective on Bill H.101.
- Having an employee engage with the Mayor of Burlington about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS	
Student Engagement	Staff involved in this outreach will be soliciting others to influence government action, which counts as lobbying in Vermont. The prorated compensation for this activity would count towards the \$500 registration threshold for paid staff. Since the staff compensation must be aggregated with prorated compensation for any of the other lobbying activities below, it is highly likely that these activities will trigger registration for at least one staff member, as well as the organization.  Since the student engagement campaign is designed to influence legislation during a session of the General Assembly, Students Vote Now will also need to include a "paid for by" disclaimer in its messaging, and once registered, within 48 hours submit a special advertising report of the cost of the campaign if it exceeds \$1,000.	
Lobby Day	This activity is also lobbying in Vermont, so paid staff members who receive \$500 or more for their involvement (counted cumulatively with other activities) will trigger registration. Volunteers will not be required to register, and their involvement will not trigger registration – but the costs of their participation (such as the bus, or meals) will count towards the organizational spending trigger and need to be reported once registered.  Students Vote Now should consider giving information about the organization instead of swag to minimize complications with gift ban rules.	
Committee Testimony	If the staffer giving the testimony is not already a registered lobbyist, this activity on its own will not trigger their registration. If the testimony is given by a staffer who is already registered, or your organization is already registered, then the expenses of this activity will be counted as a lobbying expense.	
Mayor	Vermont does not regulate lobbying directed at local and county officials, and Burlington does not have its own municipal lobbying ordinance. Accordingly, this activity will not trigger registration or need to be reported.	
Bottom Line	Because lobbyist registration in Vermont is triggered by such a low compensation or expenditures trigger, Students Vote Now will likely need to register at least one lobbyist and its organization if it proceeds with the student engagement or Lobby Day activities, but registration and reporting is not too onerous.  Students Vote Now will likely need to do additional advertising reporting if it does the student engagement activities but these are also simple reports.	

### **ADDITIONAL RESOURCES**

#### **BOLDER ADVOCACY'S TECHNICAL HOTLINE:**

Bolder Advocacy's free Technical Assistance Hotline team is always happy to help nonprofits and advocacy attorneys with more specific questions. You can contact Bolder Advocacy's team of experts by e-mailing <a href="mailto:advocacy@afj.org">advocacy@afj.org</a>, or calling 866-NP-LOBBY (866-675-6229) during standard business hours.

#### **VERMONT STATE RESOURCES:**

- Vermont Secretary of State, Elections Division
   Lobbying regulations in Vermont are enforced by the Elections Division of the Secretary of State's office. Information about lobbying is available at <a href="https://sos.vermont.gov/elections/lobbying.aspx">https://sos.vermont.gov/elections/lobbying.aspx</a>
- Full Text of Vermont Lobbying Statutes

  The full text of the Vermont state lobbying statute can be found in Chapter 11 of Title 2 of the Vermont Statutes, available at https://legislature.vermont.gov/statutes/chapter/02/011
- Guide to Lobbying Registration and Disclosures
   The Secretary of State publishes a Guide to Vermont's Lobbying Registration and Disclosure Law that is available on the above Elections Division Lobbying page, or at <a href="https://outside.vermont.gov/dept/sos/Elections%20Division/lobbying/23-24%20Lobbying%20Guide%20-%20FULL.pdf">https://outside.vermont.gov/dept/sos/Elections%20Division/lobbying/23-24%20Lobbying%20Guide%20-%20FULL.pdf</a>
- Online Filing System
   All online filings (including registration and disclosures) must be made via the Vermont Lobbying Information System, available at <a href="https://lobbying.vermont.gov/">https://lobbying.vermont.gov/</a>
- Additional Questions

  Any questions about lobbyist registration and reporting can also be directed to the Elections

  Division by e-mail or telephone. As of the publication of this Guide, the point of contact for
  lobbying-related questions within the Elections Division is Daniel Brown, who can be reached
  during business at <a href="mailto:dan.brown@vermont.gov">dan.brown@vermont.gov</a> and (802) 828-0771. Current contact information for
  the Elections Division is also available at <a href="https://sos.vermont.gov/elections/lobbying/">https://sos.vermont.gov/elections/lobbying/</a>.

#### **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 Bolder Advocacy's federal law resources to ensure all IRS compliance obligations are being met. See: <a href="https://bolderadvocacy.org/resource/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/</a>



This work is licensed under a Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License, which means that you can share it widely, so long as you share it in this format and do not sell it.

The information contained in this fact sheet and any referenced links are being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code.

This resource was created by the Democracy Capacity Project, a special project of NEO Philanthropy, Inc., with the support of Alliance for Justice, the assistance of Nielsen Merksamer Parrinello Gross & Leoni, LLP, and with thanks to the many, many advocates and activists who do this critical work every day.