**How Religious Organizations Are Affected by the Nonprofit Revitalization Act**

Many significant parts of the nonprofit revitalization act to not apply to religious organizations including audit and review requirements. However, generally the law does apply to religious organizations. New procedures for incorporation and revisions to the authorization process for selling, mortgaging, leasing or other disposition of real property all apply to religious organizations.

Religious organizations are also now permitted to have meetings and vote electronically rather than in person, unless it is prohibited in the organization's bylaws.

Some other key provisions that do apply to religious organizations include:

* they need to adopt conflict-of-interest and whistleblower policies (whistleblower policies are required for organizations with over $1 million in revenue and 20 employees);
* directors or trustees cannot vote on a matter that they have a financial interest in;
* before boards can approve related party transactions, they must determine that those transactions are in the best interest of the Corporation; and
* no employee of the religious organization can serve as board chair; that provision has been delayed until year-end 2015).

Additional information about the Nonprofit Revitalization Act is available on the New York State Charities Bureau website, or contact your attorneys for specific information about how this impacts your organization or contact us for additional information.

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We selected the Center for Governmental Research website for a few reasons. First, they recently rolled out their new website and it is very clean and easy to navigate, with emphasis on their capabilities. You may know that Google just changed its algorithm to make websites that are designed to accommodate handheld devices as well as computers a higher priority. If you are thinking of upgrading your website, this is a good example to look at.

Also, CGR works with community nonprofits by providing custom analysis, with information about the community we serve, with performance measurement tools, and with program evaluation. We are proud to have CGR in this community.