



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

WILL WILSON
ATTORNEY GENERAL

October 13, 1959

Honorable Zollie Steakley
Secretary of State
Capitol Station
Austin, Texas

Opinion No. WW-717

Re: What is the filing fee to be charged and collected by the Secretary of State for the filing of the articles of incorporation of an endowment fund with its purpose being to raise funds for a church?

Dear Sir:

You requested from this office an opinion on the following question:

1. Whether the proposed endowment fund corporation is a "church", thereby entitled to pay the \$10.00 filing fee instead of the \$25.00 fee as set out in Article 9.03a(1) of the Texas Non-Profit Corporation Act.

The Endowment Fund of Christ Episcopal Church, Tyler, Texas proposes to do business in this State for the following purpose;

"To support, encourage and assist the religious activities of Christ Episcopal Church, Tyler, Texas, being the regularly organized and long existing parish of the Protestant Episcopal Church within the Diocese of Texas, which bears said name and is now situated in the City of Tyler, Smith County, Texas; and in the accomplishment of such purposes to receive gifts, devises and bequests and otherwise to acquire funds and properties, real or personal."

Article 9.03a(1) of the Texas Non-Profit Corporation Act (H.B. 145, Acts 56th Leg., R.S. 1959) provides that the Secretary of State shall charge \$25.00 for filing the articles of incorporation of a corporation organized under the Act except that the filing fee is \$10.00 in the case of a "church". Prior to the enactment of Article 9.03a(1), Article 3914 V.T.C.S. governed the fee charged for the filing of the article of non-profit corporations. It provided in part:

"Upon filing each charter--of a corporation for the support of public worship, any benevolent, charitable, educational, missionary, literary or scientific undertaking --a filing fee of Ten (\$10) Dollars."

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It is our opinion that the Endowment Fund of Christ Episcopal Church, Tyler, Texas, is not a "church" within the meaning of that term as used in Article 9.03a(1) and that the Secretary of State should charge and collect \$25.00 for the filing of the articles of incorporation and issuing a certificate of incorporation for the said endowment.

The term "church" usually refers to a congregation, association, or society of persons organized for the purpose of religious and worship activities. It also may mean the building or place of worship in which a particular congregation meets. It may refer to the great body of persons subscribing to the Christian belief. See 45 Am.Jur.2d 723, 14 C.J.S. 1116. None of the definitions of that term given by the authorities extend to an organization which purpose is to receive and collect funds for the benefit of a church.

In reference to your second inquiry, we can only direct your attention to the language defining the term "church", since it is not the policy of this office to prescribe general standards.

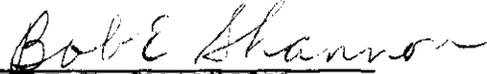
SUMMARY

The Endowment Fund of Christ Episcopal Church, Tyler, Texas, is not a "church" within the meaning of that term as used in Article 9.03a(1) of the Texas Non-Profit Corporation Act, and the Secretary of State should charge and collect \$25.00 for the filing of the articles of incorporation and issuing a certificate of incorporation for the said endowment.

Yours very truly,

WILL WILSON
Attorney General of Texas

FRED B. WERKENTHIN
Assistant Attorney General


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BES:jg

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APPROVED:

OPINION COMMITTEE:

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REVIEWED FOR THE ATTORNEY GENERAL
BY:

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