



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

February 17, 1960

Honorable Zollie Steakley  
Secretary of State  
Capitol Station  
Austin, Texas

Opinion No. WW-803

Re: Authority of the Secretary of State to accept and file proposed Articles of Incorporation containing the clause that the purpose of the corporation is "to support and make contributions to any religious, charitable, scientific or educational undertaking or organization."

Dear Mr. Steakley:

You have requested an opinion on the following questions:

"The opinion of your office is respectfully requested concerning the authority of this office to accept and file the charter of a proposed non-profit corporation containing a purpose clause stated generally as follows:

"The purpose for which the corporation is organized is to support and make contributions to any religious, charitable, scientific or educational undertaking or organization."

". . .

"1. Should the Secretary of State accept and file the proposed Articles of Incorporation with the general purpose clause stated above?

"2. If Question No. 1 is answered in the affirmative, should the Secretary

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of State require an elaboration or a detailed statement as to the manner in which the corporation will engage in or carry out its authorized purposes in order to determine whether the corporation is exempt from franchise taxes?"

Subdivision A of Article 2.01, Texas Non-Profit Corporation Act (House Bill 145, Acts of the 56th Legislature, Regular Session, 1959, Chapter 162, page 286, provides in part:

"A. Except as hereinafter in this Article expressly excluded herefrom, non-profit corporations may be organized under this Act for any lawful purpose or purposes, which purposes shall be fully stated in the articles of incorporation. Such purpose or purposes may include, without being limited to, any one or more of the following: charitable, benevolent, religious, eleemosynary, patriotic, civic, missionary, educational, scientific, social, fraternal, athletic, aesthetic, agricultural and horticultural; and the conduct of professional, commercial, industrial, or trade associations; and animal husbandry. . . ." (Emphasis added).

It is noted that the purpose stated in the Articles of Incorporation submitted with your request is for specific purposes named in the Act and, therefore, states a lawful purpose. It is, therefore, our opinion that you are authorized to accept and file the Articles of Incorporation.

In answer to your second question, you are authorized to require such information as is necessary for you to determine whether the corporation is exempt from franchise taxes.

#### SUMMARY

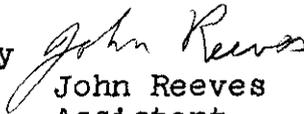
The Secretary of State is authorized to accept and file proposed Articles of Incorporation containing the clause

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that its purpose is "to support and make contributions to any religious, charitable, scientific or educational undertaking or organization," as this clause constitutes a full statement of the purpose of the corporation as required by Article 2.01 of the Texas Non-Profit Corporation Act.

Yours very truly,

WILL WILSON  
Attorney General of Texas

By   
John Reeves  
Assistant

JR:mfh

APPROVED:

OPINION COMMITTEE  
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REVIEWED FOR THE ATTORNEY GENERAL  
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