

PRACTICAL GUIDANCE

What Nonprofits Need to
Know About Lobbying in

TENNESSEE

Inside This Guide:

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

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

What Lobbying Activities Trigger Registration Requirements in Tennessee?

DIRECT OR GRASSROOTS LOBBYING OF:	CAN THIS TRIGGER?	TRIGGER
State Legislators	Yes	<p>Individuals: An individual must register if they are compensated for lobbying legislative officials, or are reimbursed for lobbying-related expenditures on more than 10 calendar days in a year.</p> <p>Organizations: An organization that pays a lobbyist, or reimburses a lobbyist for lobbying related expenditures on more than 10 calendar days in a year.</p>
State Executive Branch Officials	Yes	Same triggers as above for lobbying state executive branch officials.
Local Legislators or Local Executive Branch Officials	Maybe	Tennessee state law does not cover lobbying local officials, but Nashville has its own ordinance regulating lobbying the Metropolitan Government. As a general matter, it is always a good idea to check with local rules before lobbying local jurisdictions.

Grassroots lobbying: In Tennessee, grassroots lobbying (calling on members of the public, or other organizations, to take action) is lobbying and can trigger registration if you compensate your lobbyists to do these activities.

KEY LOBBYING TAKEAWAYS FOR NONPROFIT ADVOCACY ORGANIZATIONS IN TENNESSEE:

- Compensation is the principal trigger for registration, and any amount of compensation may trigger registration:** With certain exceptions, paying **any** compensation to a lobbyist can trigger a registration requirement for both your lobbyist and your organization. There is an exception for employees whose lobbying is “incidental” to their job duties, but the exception is not well defined. Note that because reimbursing personal expenditures is considered compensation, unpaid volunteers whose lobbying-related expenditures are reimbursed for more than 10 days per year are also considered compensated lobbyists who need to register.
- Tennessee’s reporting obligations are not difficult, but you will need to report most lobbying expenses:** Going to great lengths to avoid triggering registration may have limited benefits, because you only report twice a year, and aren’t required to itemize expenditures. However, you will need to report many different categories of spending, so you should make sure your recordkeeping is adequate.
- Strict gift ban:** Tennessee law strongly disfavors gifts to lawmakers and officials, even small ones, and gifts are generally prohibited. The Tennessee Ethics Commission (“Commission”) expressly recommends that lobbyists “use caution” and contact the Commission if there is any doubt about the legality of a gift.

This resource is current as of November 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 advocacy@afj.org or at info@democracycapacity.org 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 – **YES!** – 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 <https://bolderadvocacy.org/>

Q: What activities count as lobbying?

In Tennessee, **lobbying** is defined as communicating, directly or indirectly, with any official in the legislative or executive branch of state government for the purpose of influencing any **legislative action** or **administrative action**.

- A **legislative action** is the introduction, sponsorship, voting, or other non-ministerial action or nonaction on any bill, resolution, nomination, appointment, report, or other matter pending or proposed in a committee or in the General Assembly.
- An **administrative action** is the taking of any recommendation, report or non-ministerial action, the making of any decision or taking any action to postpone any action or decision, action of the Governor in approving or vetoing any bill or resolution, the promulgation of a rule and regulation, or any action of a quasi-legislative nature, by an official in the executive branch. The definition does **not** include routine permitting, licensing, or compliance decisions by an executive branch official.

Q: What triggers lobbyist registration and reporting with the state?

Individuals who engage in lobbying for compensation when no exception applies must register as a lobbyist. Organizations that pay lobbyists to lobby on their behalf also need to register as an “Employer of Lobbyists.”

Individual (Lobbyist) registration trigger

There is no minimum threshold for the amount of compensation an individual lobbyist must receive in order to trigger registration. However, as discussed in greater detail below, Tennessee law contains an exception for individuals whose lobbying activity is **incidental** to their regular duties. The scope of that exception is not well defined, but an employee who engages in only a small amount of lobbying **may** be exempted from registration and reporting. For more detail, see the “Are there exceptions to what counts as lobbying?” FAQ, below.

Unpaid volunteers who receive expense reimbursement for more than 10 days in the year will also trigger registration.

Organizational (“Employee of Lobbyists”) registration trigger

If your organization is required to register any of your employees (or reimbursed volunteers) as a lobbyist, then your organization will also need to register.

Your organization is not a lobby firm

Note that external lobbying firms are defined separately from lobbyist employers under Tennessee law and have rules that apply specifically to them. Those rules 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.

Q: 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 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 lobbying strategy!

Q: Are there exceptions to what counts as lobbying?

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

The categories of exceptions potentially most relevant to grassroots nonprofit organizations are outlined below.

- **Incidental lobbying:** Tennessee lobbying law says that if employees engage in lobbying activity for their employer, but that activity is only **incidental** to their employment, then they are not considered to be lobbying for compensation. Neither the statute, nor the Ethics Commissions rules, nor any other guidance provides much clarity about what “incidental” means. The Commission has provided informal guidance that they would typically consider, among other things, the individual’s job responsibilities, job description, area of expertise, and the reason for their involvement in lobbying.
 - A person who is hired specifically for lobbying, or whose job duties specifically include lobbying, is clearly not covered by this exception.
 - On the other hand, a person whose job duties do not mention lobbying or government relations, who primarily serves in a technical or skills-based role, or who only might engage in lobbying in the future, will likely qualify.
 - The Commission has provided informal guidance that limited lobbying by a senior leader, like a president or an executive director, would be considered incidental if they only occasionally join in lobbying activities that are largely conducted by other employees.

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- If you are unsure whether an employee falls within the exception, you can contact the Commission for guidance.
- **Volunteer lobbying:** As noted above, Tennessee considers reimbursing lobbyists for their expenditures to be compensation. There is an exception, however: an unpaid volunteer lobbyist who is reimbursed for personal expenditures for 10 or fewer days in a calendar year is not considered compensated and would not trigger registration.
 - Note this exception is available only for reimbursed **personal** expenses – reimbursed expenditures made on public officials will always count as compensation and require registration.
- **Requested factual information:** Furnishing information such as statistics, studies or analysis at the request of a government official
- **Official testimony:** Giving testimony at an official hearing conducted by the legislative or executive branch
- **Certain executive branch lobbying:** Communications with officials of the executive branch concerning the award of a bond, grant, lease, loan or incentive, including incentives through the Tennessee Department of Economic & Community Development
- **Procurement:** Communications about government procurement

Q: 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-guidelines-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-lobbying-regulations-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

Q: Does supporting or opposing a ballot measure count as lobbying?

Tennessee does not have citizen-initiated ballot measures. However, it does allow the General Assembly to refer measures to the ballot in the form of constitutional amendments. If you are trying to persuade lawmakers to support or oppose putting a proposed constitutional amendment on the ballot, that activity is treated as lobbying.

Supporting or opposing a Tennessee constitutional amendment once it is on the ballot, however, is not regulated as a lobbying activity at the state level (note, however, that the IRS considers it lobbying). Instead, Tennessee regulates activity to support or oppose a proposed constitutional amendment that is already on the ballot under its 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 ballot measure advocacy activities.

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

If your employee lobbyist or your organization is required to register, you will use the Ethics Commission's online iLobby system, which is accessible at <https://apps.tn.gov/ilobby/>

New lobbyists, or the new employer of a lobbyist, must register within 7 days of triggering. If your employee lobbyist or your organization is already registered, and the obligation to register is ongoing, then both of you need to re-register by January 8 of the new year.

Each individual lobbyist or employer must pay a \$150 registration fee. Individual lobbyists registering for the first time will also pay a \$40 training fee. Volunteer lobbyists who are required to register because they were reimbursed more than 10 days in a year do not have to pay a registration fee.

Timing of registration

In an advisory opinion, the Ethics Commission clarified that a registration obligation is triggered on the date the lobbyist and their employer enter into an **agreement or arrangement** to provide lobbying services, and **not** the date that lobbying activity actually occurs. See Advisory Op. 06-01, available here:

<https://www.tn.gov/content/dam/tn/ethicscommission/documents/advisory/06-01.pdf>

This interpretation can obviously require some exercise of judgment about when an agreement has actually been reached. For an organization that engages an external professional lobbying firm, the date will likely be clear. But with an internal employee for whom lobbying is only a small part of their job duties, there may not be a clear, bright-line date. As a general matter, a registration obligation would be triggered when the organization asks the employee to engage in specific lobbying activity, and the employee agrees. By contrast, if your organization hires a new employee and anticipates that they **may** engage in lobbying at some future date, but does not have current, specific plans, they probably have not yet triggered registration. Once your organization and employee have made a clear plan to start lobbying, it would be useful to put a note in your files memorializing the date of the decision. If you are unsure about whether you have triggered registration, you can contact the Ethics Commission for guidance.

Individual lobbyist registration

The iLobby System will require each individual lobbyist to provide:

- Full contact information (contact information will be publicly accessible, so you should provide only workplace contact information)

- Whether they have an immediate family member who is a legislative or executive branch official, and whether they have any business arrangements with such officials
- A current photo, which should be emailed to ethics.pics@tn.gov within 30 days after registration
 - The Commission's Manual For Lobbyists and Employers of Lobbyists directs that the photo should be in jpeg or gif format, smaller than 5mb and be 180 by 255 pixels.
- The identity of the lobbyist's employer (which will be your organization)
- Subject matters lobbied

Your registered employee lobbyist has an obligation to update any registration facts – including changes or updates to subject matters lobbied – within seven days of any event, action, or changed circumstance that makes the existing information inaccurate or incomplete. **Note:** this requirement includes termination of lobbying.

Individual lobbyists in Tennessee are required to complete an ethics training course annually in connection with their registration. It can be completed online and is accessible through the iLobby system.

Organizational registration (Employer of Lobbyists)

Your organization, as an employer of lobbyists (or as a reimbursor of a volunteer for more than 10 days in a year) will be required to provide:

- Your organization's name, address, telephone number, and e-mail address (use business contact information since the information will be public)
- The names of the individuals performing the functions of chief executive officer and chief financial officer (or equivalent executive)
- The name and contact information of each lobbyist authorized to represent your organization (again, use business contact information not personal)

Tennessee has one last unusual requirement – you must report the date that you received or downloaded a copy of the Commission's Manual For Lobbyists and Employers of Lobbyists available under the heading "Publications" at <https://www.tn.gov/tec/tec-lobbyist/forms-and-publications.html>

Q: When are periodic lobbying reports due?

Individual lobbyists do not file periodic reports.

Your organization, as an "Employer of Lobbyists," must file a disclosure report twice a year, by the following dates:

- February 14 (for lobbying between July 1 and December 31 of the previous year)
- August 14 (for lobbying between January 1 and June 30 of that year)

Q: What information do the periodic lobbying reports include?

Tennessee's employer disclosure report calls for expenditures in only three categories (lobbyist compensation, lobbying related expenditures, and "in-state events" to which all members of the General Assembly were invited). The expenditures are not itemized. Instead, they are aggregated and reported as being within a set of ranges that start below \$10,000 and go up to \$400,000. Aggregate expenditures of over \$400,000 are reported to the nearest interval of \$50,000.

The details of expenditure reporting are discussed in more detail in the next FAQ.

Q: What is considered a reportable "expenditure"?

The biannual report, which is filled out on-line via the iLobby platform, calls for three categories of expenditures:

- Total lobbyist compensation (including expenditure reimbursements)

- Lobbying related expenses
- Aggregate spending on “in-state events” to which every member of the General Assembly was invited.

All expenditures are reported in ranges, and no itemization is required.

Lobbyist compensation: Lobbyist compensation **includes** the value of taxable fringe benefits as well as any reimbursements the organization made to the employee for lobbying-related expenditures. For reporting purposes, you should report prorated compensation based on time spent lobbying.

Lobbying related expenses: Lobbying related expenses includes a broad range of possible expenses, including expenses incurred for the purpose of grassroots lobbying.

The reportable expense categories that are enumerated in Tennessee law include:

- Printing, publishing, advertising, broadcasting, paid announcements
- Audiotapes, videotapes, compact discs, digital video discs
- Infomercials
- Rallies, demonstrations
- Seminars, lectures, conferences
- Postage, telephone-related costs, internet-related services
- Public relations services, governmental relations services
- Polling services
- Travel expenses
- Grants that your organization made to other issue groups or grassroots organizations (but only if you are making grants to these other organizations to lobby, either on your behalf, or on their own behalf).

Note that the grantmaking does not trigger the **registration of** your organization, but if you are already registered, any portion of a grant that is specifically made for the purpose of influencing legislative or administrative action needs to be **reported** as an expense.

General operating grants your organization makes will usually not need to be reported here, unless the project proposal specifically discusses lobbying, in which case it would be safer to report the lobbying portion of such grant as a lobbying expense on your report.

Note also that reporting this kind of lobbying expense to the State does not dictate the amount of lobbying you count as IRS lobbying, since the state and IRS definitions differ.

- Any other similar expense

If your organization spends money on a grassroots campaign that is directed at both Tennessee officials and public officials in other states, you should report only the percentage of that spending that was directed to Tennessee.

Important note: Note that the relevant provision of Tennessee law and the Ethics Commission’s Manual both contain language that could be read to say that **only** grassroots lobbying expenditures (and not direct lobbying expenditures) need to be reported. But the Ethics Commission has provided informal guidance that it considers both kinds of lobbying expenses to be reportable.

In-state events: In-state events are events sponsored in whole or in part by your organization to which the entire membership of the Tennessee General Assembly has been invited. If, like most nonprofit organizations, you don’t sponsor these kinds of events, then you will have nothing to report for this section. If you do want to consider

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sponsoring such an event, you should seek further advice to ensure that you are doing so properly.

Gift ban: Tennessee strictly regulates gifts to lawmakers and officials from lobbyists. Such gifts are generally prohibited. There are a variety of exceptions, but the Ethics Commission advises lobbyists to "use caution" when applying them. Even if your organization or its employees are not required to register, 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.

If your organization is not required to register as a lobbyist but is contemplating any kind of gift to a lawmaker, it would still be a good idea to contact the Ethics Commission for specific guidance.

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

No.

Q: How are our lobbyists required to identify themselves while lobbying?

There is no special requirement to wear badges or ID cards while lobbying in Tennessee, but lobbyists may voluntarily purchase an identification badge that will expedite their entrance to the State Capitol. It is always a good practice to identify yourself and your organization when meeting with a lawmaker or state official for the first time.

Q: Are there any other restrictions on lobbyists that we should be aware of?

Yes.

Tennessee law requires the Ethics Commission to revoke the registration of any lobbyist who is in default on a state or federal student loan.

Paying lobbyists contingency fees based on securing passage or defeat of legislation is prohibited.

Lobbyists in Tennessee are prohibited from making campaign contributions in their own individual capacity to state-level candidates for office.





A lobbyist may not serve as a member of a board, commission or other government entity that regulates their employer's business, nor on any election commission.

Case Study STUDENTS VOTE NOW

Students Vote Now is a hypothetical small 501(c)(3) advocacy organization considering being vocal about House Bill 0101 currently pending in the Tennessee 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 Bill 0101 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 0101.
- Having an employee engage with the Mayor of Nashville about a similar, but separate, local ordinance being considered.

ACTIVITY	LOBBYIST REGISTRATION/REPORTING REQUIREMENTS
 <p>Student Engagement</p>	<p>The proposed student outreach is regulated grassroots lobbying in Tennessee. If it is done by staff members of Students Vote Now who receive any compensation for their time, it will trigger registration by such staff members and by the organization. In that case, Students Vote Now will be required to report the prorated compensation of the registered lobbyist staff members and the other expenses incurred in the campaign. Unpaid volunteers who participate in phone banking (or otherwise assist in the campaign) will not be required to register unless they receive reimbursement for expenses for more than 10 days in a year, so you will need to keep track of any volunteer reimbursements.</p>
 <p>Lobby Day</p>	<p>Paid staff members who participate in the Lobby Day by meeting with legislators, or by arranging for others to do so, will be considered lobbyists and will trigger the requirement for registration and reporting. Volunteers will only trigger registration if they are reimbursed for expenses on more than 10 days in a year.</p> <p>Tennessee's rules concerning gifts to lawmakers are strict and gifts are generally prohibited, so it will be safer for Students Vote Now to give information about the organization rather than swag.</p>
 <p>Committee Testimony</p>	<p>Testimony is not considered lobbying if the individual is testifying in an official hearing of the committee, or if the testimony is limited to providing information or analysis requested by the committee or one of its members.</p>
 <p>Mayor</p>	<p>Lobbying directed at local officials is not regulated at the state level in Tennessee, but the Metropolitan Government of Nashville has a lobbyist ordinance. The trigger for registration is similar to the state trigger, but employers of lobbyists are not required to register. Students Vote Now should carefully consult the Metro Nashville rules before a compensated employee engages with the Mayor.¹</p>
<p>Bottom Line</p>	<p>Tennessee's triggers for registration and reporting are tied to compensation, so most of the activities Students Vote Now is considering will trigger registration if done by paid staff.</p> <p>Registration and reporting in Tennessee is not too burdensome because reporting is only required twice a year, and expenses, while broadly covered, only need to be reported at an aggregate level.</p>

¹ The Metro Nashville lobbying rules, including a Nashville-specific manual and FAQ, can be found at <https://www.nashville.gov/departments/metro-clerk/lobbyist>

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 advocacy@afj.org, or calling 866-NP-LOBBY (866-675-6229) during standard business hours.

TENNESSEE STATE RESOURCES:

- **Tennessee Ethics Commission**

The Tennessee Ethics Commission administers and enforces Tennessee's state-level lobbying rules. Its website can be found at <https://www.tn.gov/tec/tec-lobbyist.html>

- **Full Text of Tennessee Lobbying Statutes**

The full text of the Tennessee state lobbying statute can be found in the Tennessee Code at Title 3, Chapter 6, Section 301 *et seq.* The full set of Tennessee's statutes are available here: <https://www.tncourts.gov/Tennessee%20Code>

- **Full Text of Tennessee Ethics Commission's Rules**

The full text of the Ethics Commission's Rules pertaining to lobbying can be found at: <https://publications.tnsosfiles.com/rules/0580/0580-01-01.pdf>

- **Manual For Lobbyists and Employers of Lobbyists**

The Commission's Manual currently can be found online under the heading "Forms and Publications" at <https://www.tn.gov/tec/tec-lobbyist/forms-and-publications.html>

- **Registration, Reporting and Training**

The Ethics Commission's training webinar, as well as the registration reporting system, are found within the iLobby system. You can create an account or log in at <https://ilobby.app.tn.gov/ilobby/>

- **Additional Questions**

Any questions about lobbyist registration and reporting can also be directed to the Ethics Commission by email at ethics.counsel@tn.gov or by phone at (615) 741-7959.

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: <https://bolderadvocacy.org/resource/being-a-player-a-guide-to-the-irs-lobbying-regulations-for-advocacy-charities/>



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