

<?xml encoding="UTF-8">

## 219.270-1 Definition.

As used in this section—

“Nonprofit organization” means any organization that is—

- (1) Described in section 501(c) of the Internal Revenue Code of 1986; and
- (2) Exempt from tax under section 501(a) of that Code.

**Parent topic:** [219.270 Religious-related services-inclusion of nonprofit organizations.](#)