

# NEVADA

## CHAPTER 82 - NONPROFIT CORPORATIONS

### GENERAL PROVISIONS

**NRS 82.006 Definitions.** As used in this chapter, unless the context otherwise requires, the words and terms defined in [NRS 82.011](#) to [82.041](#), inclusive, have the meanings ascribed to them in those sections.

(Added to NRS by 1991, 1255; A [1999, 1601](#); [2003, 3121](#); [2007, 2658](#); [2011, 2795](#))

**NRS 82.011 “Articles of incorporation” and “articles” defined.** “Articles of incorporation” and “articles” are synonymous terms and, unless the context otherwise requires, include all certificates filed pursuant to [NRS 82.081](#), [82.346](#), [82.356](#) and [82.371](#) and any articles of merger filed pursuant to [NRS 92A.005](#) to [92A.260](#), inclusive.

(Added to NRS by 1991, 1255; A 1993, 990; 1995, 2105; [2003, 3121](#))

**NRS 82.016 “Corporation” defined.** Unless the context otherwise requires, “corporation” means a corporation organized or governed by this chapter.

(Added to NRS by 1991, 1256)

**NRS 82.021 “Corporation for public benefit” defined.** “Corporation for public benefit” is a corporation formed or existing pursuant to this chapter that:

1. Is recognized as exempt under section 501(c)(3) of the Internal Revenue Code in effect on October 1, 1991, future amendments to that section and the corresponding provisions of future internal revenue laws; or
2. Is organized for a public or charitable purpose and which upon dissolution must distribute its assets to the United States, a state, or a person which is recognized as exempt under section 501(c)(3) of the Internal Revenue Code as amended.

(Added to NRS by 1991, 1256; A 1993, 990)

**NRS 82.026 “Directors” and “trustees” defined.** “Directors” and “trustees” are synonymous terms.

(Added to NRS by 1991, 1256)

**NRS 82.031 “Member” defined.** Unless otherwise provided in the articles or bylaws, the word “member” means, without regard to what a person is called in the articles or bylaws, any person who on more than one occasion has the right pursuant to the articles or bylaws to vote for the election of a director or directors. A person is not a member by virtue of any rights he or she has as a delegate or director or any rights he or she has to designate a director or directors.

(Added to NRS by 1991, 1256)

**NRS 82.034 “Principal office” defined.** “Principal office” has the meaning ascribed to it in [NRS 78.010](#).

(Added to NRS by [2007, 2658](#))

**NRS 82.036 “Receiver” defined.** “Receiver” includes receivers and trustees appointed as provided in this chapter and [chapter 32](#) of NRS.

(Added to NRS by 1991, 1256; A 1993, 990)

**NRS 82.038 “Record” defined.** Repealed. (See chapter 455, [Statutes of Nevada 2011, at page 2816](#).)

**NRS 82.041 “Registered office” defined.** “Registered office” of a corporation means the office maintained at the street address of its registered agent.

(Added to NRS by 1991, 1256; A 1993, 990; 1995, 2105; [2007, 2658](#))

**NRS 82.061 Election of existing corporation to accept chapter: Filing requirements; contents.**

1. A certificate of election to accept this chapter pursuant to [NRS 82.056](#) must be signed by an officer of the corporation and must set forth:

(a) The name of the corporation.

(b) A statement by the corporation that it has elected to accept this chapter and adopt new articles of incorporation conforming to the provisions of this chapter and any other statutes pursuant to which the corporation may have been organized.

(c) If there are members or stockholders entitled to vote thereon, a statement setting forth the date of the meeting of the members or stockholders at which the election to accept this chapter and adopt new articles was made, that a quorum was present at the meeting and that acceptance and adoption was authorized by at least a majority of the votes which members or stockholders present at the meeting in person or by proxy were entitled to cast.

(d) If there are no members or stockholders entitled to vote thereon, a statement of that fact, the date of the meeting of the board of directors at which the election to accept and adopt was made, that a quorum was present at the meeting and that the acceptance and adoption were authorized by a majority vote of the directors present at the meeting.

(e) A statement that, in addition, the corporation followed the requirements of the law under which it was organized, its old articles of incorporation and its old bylaws so far as applicable in effecting the acceptance.

(f) A statement that the attached copy of the articles of incorporation of the corporation are the new articles of incorporation of the corporation.

(g) If the corporation has issued shares of stock, a statement of that fact including the number of shares theretofore authorized, the number issued and outstanding and that upon the effective date of the certificate of acceptance the authority of the corporation to issue shares of stock is thereby terminated.

2. The certificate so signed must be filed in the Office of the Secretary of State.

(Added to NRS by 1991, 1257; A 1993, 990; [1997, 710](#); [1999, 1601](#); [2003, 3122](#))

**NRS 82.078 Secretary of State authorized to adopt certain regulations to allow corporation to carry out powers and duties through most recent technology.** The Secretary of State may adopt regulations to define, for the purposes of certain provisions of this chapter, the terms “meeting,” “writing,” “written” and other terms to allow a corporation or other entity which is subject to the provisions of this chapter to carry out its powers and duties as prescribed by this chapter through the use of the most recent technology available including, without limitation, the use of electronic communications, videoconferencing and telecommunications.

(Added to NRS by [2011, 778](#))

## FORMATION

### **NRS 82.081 Filing requirements.**

1. One or more natural persons may associate to establish a corporation no part of the income or profit of which is distributable to its members, directors or officers, except as otherwise provided in this chapter, for the transaction of any lawful business, or to promote or conduct any legitimate object or purpose, pursuant and subject to the requirements of this chapter, by signing and filing in the Office of the Secretary of State articles of incorporation.

2. The Secretary of State shall require articles of incorporation to be in the form prescribed by [NRS 82.086](#). If any articles are defective in this respect, the Secretary of State shall return them for correction.

(Added to NRS by 1991, 1258; A [1999, 1603](#); [2003, 3123](#); [2007, 2659](#))

**NRS 82.086 Articles of incorporation: Required provisions.** The articles of incorporation must set forth:

1. The name of the corporation. A name appearing to be that of a natural person and containing a given name or initials must not be used as a corporate name except with an additional word or words such as “Incorporated,” “Inc.,” “Limited,” “Ltd.,” “Company,” “Co.,” “Corporation,” “Corp.,” or other word which identifies it as not being a natural person.

2. The information required pursuant to [NRS 77.310](#).

3. That the corporation is a nonprofit corporation.

4. The nature of the business, or objects or purposes proposed to be transacted, promoted or carried on by the corporation. It is sufficient to state, either alone or with other purposes, that the corporation may engage in any lawful activity, subject to expressed limitations, if any. Such a statement makes all lawful activities within the objects or purposes of the corporation.

5. The names and mailing or street addresses, residence or business, of the first board of directors or trustees, together with any desired provisions relative to the right to change the number of directors.

6. The names and mailing or street address, residence or business, of each of the incorporators signing the articles of incorporation.

(Added to NRS by 1991, 1259; A 1993, 991; 1995, 2105; [1999, 1603](#); [2003, 3123](#); [2007, 2659](#))

**NRS 82.091 Articles of incorporation: Optional provisions.** The articles of incorporation may also contain:

1. Any provision subordinating the corporation to the authority of a superior organization or any person, and providing for its dissolution when its charter is surrendered to, taken away by or revoked by the superior organization or any person granting it.

2. Any provision providing that, upon dissolution of the corporation and the payment of its debts and the provision for other matters as required by this chapter, the assets of the corporation must be distributed to the superior organization or any person.

3. Any provision allowing members or directors, or classes of members or directors, to have more or less than one vote in any election or any other matter presented to the members or directors for a vote.

4. Any provision allowing or providing for delegates with some or all the authority of members.

5. Any provision, not contrary to the laws of this State, for the management of the business and for the conduct of the affairs of the corporation, and any provision creating, defining, limiting or regulating the powers of the corporation or the rights, powers or duties of the directors, members, if any, or delegates, if any, or any class of members, delegates, or directors, or the holders of bonds or other obligations of the corporation.

(Added to NRS by 1991, 1259)

**NRS 82.096 Name of corporation: Distinguishable name required; availability of name of revoked, merged or otherwise terminated corporation; regulations.**

1. The name proposed for a corporation must be distinguishable on the records of the Secretary of State from the names of all other artificial persons formed, organized, registered or qualified pursuant to the provisions of this title that are on file in the Office of the Secretary of State and all names that are reserved in the Office of the Secretary of State pursuant to the provisions of this title. If a proposed name is not so distinguishable, the Secretary of State shall return the articles of incorporation containing it to the incorporator, unless the written, acknowledged consent of the holder of the name on file or reserved name to use the same name or the requested similar name accompanies the articles of incorporation.

2. For the purposes of this section and [NRS 82.101](#), a proposed name is not distinguishable from a name on file or reserved name solely because one or the other contains distinctive lettering, a distinctive mark, a trademark or a trade name, or any combination of these.

3. The name of a corporation whose charter has been revoked, which has merged and is not the surviving entity or whose existence has otherwise terminated is available for use by any other artificial person.

4. The Secretary of State may adopt regulations that interpret the requirements of this section.

(Added to NRS by 1991, 1259; A 1993, 992; [1997, 2810](#); [1999, 1604](#))

**NRS 82.101 Name of corporation: Reservation; injunctive relief.**

1. The Secretary of State, when requested to do so, shall reserve, for a period of 90 days, the right to use any name available under [NRS 82.096](#) for the use of any proposed corporation. During the period, a name so reserved is not available for use or reservation by any other artificial person forming, organizing, registering or qualifying in the Office of the Secretary of State pursuant to the provisions of this title without the written, acknowledged consent of the person at whose request the reservation was made.

2. The use by any other artificial person of a name in violation of subsection 1 or [NRS 82.096](#) may be enjoined, even if the record under which the artificial person is formed, organized, registered or qualified has been filed by the Secretary of State.

(Added to NRS by 1991, 1260; A 1993, 992; [1999, 1604](#); [2003, 3124](#))

**NRS 82.106 Articles of incorporation: Prohibited names and businesses; certification required before filing of certain articles or amendments.**

1. Except as otherwise provided in this subsection, the Secretary of State shall not accept for filing pursuant to this chapter any articles of incorporation or any certificate of amendment of articles of incorporation of any corporation formed or existing pursuant to this chapter if the name of the corporation contains the words “trust,” “engineer,” “engineered,” “engineering,” “professional engineer” or “licensed

engineer.” The provisions of this subsection concerning the use of the word “trust” do not apply to any corporation formed or existing pursuant to this chapter that is doing business solely as a community land trust.

2. The Secretary of State shall not accept for filing pursuant to this chapter any articles of incorporation or any certificate of amendment of articles of incorporation of any corporation formed or existing pursuant to this chapter if the name of the corporation contains the words “architect,” “architecture,” “registered architect,” “licensed architect,” “registered interior designer,” “registered interior design,” “residential designer,” “registered residential designer,” “licensed residential designer” or “residential design.”

3. The Secretary of State shall not accept for filing any articles of incorporation or any certificate of amendment of articles of incorporation of any corporation formed or existing under this chapter when it appears from the articles or the certificate of amendment that the business to be carried on by the corporation is subject to supervision by the Commissioner of Insurance.

4. The Secretary of State shall not accept for filing pursuant to this chapter any articles of incorporation or any certificate of amendment of articles of incorporation of any corporation formed or existing pursuant to this chapter if the name of the corporation contains the word “accountant,” “accounting,” “accountancy,” “auditor” or “auditing.”

5. The Secretary of State shall not accept for filing any articles of incorporation or any certificate of amendment of articles of incorporation of any corporation formed or existing pursuant to the laws of this State which provides that the name of the corporation contains the words “common-interest community,” “community association,” “master association,” “unit-owners’ association” or “homeowners’ association” or if it appears in the articles of incorporation or certificate of amendment that the purpose of the corporation is to operate as a unit-owners’ association pursuant to [chapter 116](#) or [116B](#) of NRS unless the Administrator of the Real Estate Division of the Department of Business and Industry certifies that the corporation has:

(a) Registered with the Ombudsman for Owners in Common-Interest Communities and Condominium Hotels pursuant to [NRS 116.31158](#) or [116B.625](#); and

(b) Paid to the Administrator of the Real Estate Division the fees required pursuant to [NRS 116.31155](#) or [116B.620](#).

6. As used in this section:

(a) “Community land trust” means an organization that:

(1) Acquires parcels of land that are:

(I) Held in perpetuity; and

(II) Primarily for conveyance under long-term ground leases;

(2) Transfers ownership of any structural improvements located on the leased parcels to the lessees;

(3) When leasing parcels, retains as a condition of the lease a right to purchase any structural improvements at a price determined by a formula that is designed to ensure that the improvements remain affordable to low- and moderate-income persons in perpetuity; and

(4) Has its corporate membership open to any adult resident of a particular geographic area that is specified in the bylaws of the organization.

(b) “Ground lease” means a lease of land only.

(Added to NRS by 1991, 1260; A [1999, 1708](#); [2003, 20th Special Session, 53](#); [2005, 2627](#); [2007, 5, 94, 2283](#))

#### **NRS 82.111 Commencement of corporate existence.**

1. Upon the filing of the articles of incorporation pursuant to [NRS 82.081](#) and the payment of the filing fees, the Secretary of State shall issue to the corporation a certificate that the articles, containing the required statement of facts, have been filed. Upon the filing of the articles, the corporation is a body corporate, by the name set forth in the articles, subject to the forfeiture of its charter and dissolution as provided in this chapter.

2. The filing of the articles does not, by itself, constitute commencement of business by the corporation.

(Added to NRS by 1991, 1260; A [2007, 2660](#))

**NRS 82.116 Acceptable evidence of incorporation.** A copy of any articles of incorporation filed pursuant to this chapter, and certified by the Secretary of State under the official seal of the Secretary of State, must be received in all courts and places as prima facie evidence of the facts therein stated and of the existence and due incorporation of the corporation therein named.

(Added to NRS by 1991, 1261; A 1993, 993)

### **CORPORATE RECORDS**

**NRS 82.183 Records to be provided to Secretary of State; requirement to assist in criminal investigation; failure to comply; regulations.**

1. Upon the request of the Secretary of State, a corporation shall provide the Secretary of State with the name and contact information of the custodian of the members’ ledger or duplicate members’ ledger kept by the corporation at its registered office pursuant to paragraph (c) of subsection 1 of [NRS 82.181](#). The information required pursuant to this paragraph shall be kept confidential by the Secretary of State.

2. Upon the request of any law enforcement agency in the course of a criminal investigation, the Secretary of State may require a corporation to answer any interrogatory submitted by the Secretary of State that will assist in the criminal

investigation.

3. If a corporation fails to comply with any requirement pursuant to subsection 2, the Secretary of State may take any action necessary, including, without limitation, the suspension or revocation of the right of the corporation to transact business in this State.

4. The Secretary of State shall not reinstate or revive the right of a corporation to transact business in this State that was revoked or suspended pursuant to subsection 3 unless:

(a) The corporation complies with the requirements of subsection 2; or

(b) The law enforcement agency conducting the investigation advises the Secretary of State to reinstate or revive the right of the corporation to transact business in this State.

5. The Secretary of State may adopt regulations to administer the provisions of this section.

(Added to NRS by [2007, 1321](#); A [2009, 1686, 2832](#))

## **FOREIGN NONPROFIT CORPORATIONS**

### **NRS 82.523 Annual list: Filing requirements; fees; powers and duties of Secretary of State.**

1. Each foreign nonprofit corporation doing business in this State shall, on or before the last day of the first month after the filing of its application for registration as a foreign nonprofit corporation with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its qualification to do business in this State occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, that contains:

(a) The name of the foreign nonprofit corporation;

(b) The file number of the foreign nonprofit corporation, if known;

(c) The names and titles of the president, the secretary and the treasurer, or the equivalent thereof, and all the directors of the foreign nonprofit corporation;

(d) The address, either residence or business, of the president, secretary and treasurer, or the equivalent thereof, and each director of the foreign nonprofit corporation;

(e) The information required pursuant to [NRS 77.310](#); and

(f) The signature of an officer of the foreign nonprofit corporation certifying that the list is true, complete and accurate.

2. Each list filed pursuant to this section must be accompanied by a declaration under penalty of perjury that the foreign nonprofit corporation:

(a) Has complied with the provisions of [chapter 76](#) of NRS; and



(b) Acknowledges that pursuant to [NRS 239.330](#), it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State.

3. Upon filing the initial list and each annual list pursuant to this section, the foreign nonprofit corporation must pay to the Secretary of State a fee of \$25.

4. The Secretary of State shall, 60 days before the last day for filing each annual list, provide to each foreign nonprofit corporation which is required to comply with the provisions of [NRS 82.523](#) to [82.5239](#), inclusive, and which has not become delinquent, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign nonprofit corporation to receive a notice does not excuse it from the penalty imposed by the provisions of [NRS 82.523](#) to [82.5239](#), inclusive.

5. If the list to be filed pursuant to the provisions of subsection 1 is defective or the fee required by subsection 3 is not paid, the Secretary of State may return the list for correction or payment.

6. An annual list for a foreign nonprofit corporation not in default that is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

(Added to NRS by [2003, 20th Special Session, 50](#); A [2007, 2664](#); [2009, 2035, 2833](#))

**NRS 82.5231 Certificate of authorization to transact business.** If a foreign nonprofit corporation has filed the initial or annual list in compliance with [NRS 82.523](#) and has paid the appropriate fee for the filing, the cancelled check or other proof of payment received by the foreign nonprofit corporation constitutes a certificate authorizing it to transact its business within this State until the last day of the month in which the anniversary of its qualification to transact business occurs in the next succeeding calendar year.

(Added to NRS by [2003, 20th Special Session, 51](#))

**NRS 82.5233 Addresses of officers required; failure to file.**

1. Each list required to be filed under the provisions of [NRS 82.523](#) to [82.5239](#), inclusive, must, after the name of each officer listed thereon, set forth the address, either residence or business, of each officer.

2. If the addresses are not stated for each person on any list offered for filing, the Secretary of State may refuse to file the list, and the foreign nonprofit corporation for which the list has been offered for filing is subject to all the provisions of [NRS 82.523](#) to [82.5239](#), inclusive, relating to failure to file the list within or at the times therein specified, unless a list is subsequently submitted for filing which conforms to the provisions of this section.

(Added to NRS by [2003, 20th Special Session, 51](#))

**NRS 82.5234 Penalty for failure to comply with requirements for qualification; enforcement; regulations.**

1. Every foreign nonprofit corporation which is doing business in this State and which willfully fails or neglects to qualify to do business in this State in accordance with the laws of this State is subject to a fine of not less than \$1,000 but not more than \$10,000, to be recovered in a court of competent jurisdiction.

2. Except as otherwise provided in subsection 3, every foreign nonprofit corporation which is doing business in this State and which fails or neglects to qualify to do business in this State in accordance with the laws of this State may not commence or maintain any action or proceeding in any court of this State until it has qualified to do business in this State.

3. An action or proceeding may be commenced by such a corporation if an extraordinary remedy available pursuant to [chapter 31](#) of NRS is all or part of the relief sought. Such an action or proceeding must be dismissed without prejudice if the corporation does not qualify to do business in this State within 45 days after the action or proceeding is commenced.

4. When the Secretary of State is advised that a foreign nonprofit corporation is subject to the fine described in subsection 1, the Secretary of State may, as soon as practicable, instruct the district attorney of the county where the foreign nonprofit corporation has its principal place of business or the Attorney General, or both, to institute proceedings to recover the fine. If the district attorney or the Attorney General prevails in a proceeding to recover the fine described in subsection 1, the district attorney or the Attorney General is entitled to recover the costs of the proceeding, including, without limitation, the cost of any investigation and reasonable attorney's fees.

5. The failure of a foreign nonprofit corporation to qualify to do business in this State in accordance with the laws of this State does not impair the validity of any contract or act of the corporation, or prevent the corporation from defending any action, suit or proceeding in any court of this State.

6. The Secretary of State may adopt regulations to administer the provisions of this section.

(Added to NRS by [2009, 1685](#))