

§ 55A-18-03. Definitions.

In this Article, the following definitions apply:

- (1) Nonprofit organization. – An entity that (i) is exempt from federal income tax under section 501(c) of the Internal Revenue Code of 1986 or any successor section, (ii) has submitted an application with the Internal Revenue Service for recognition of an exemption under section 501(c) of the Internal Revenue Code of 1986 or any successor section, or (iii) is a not-for-profit business entity recognized under State law.
- (2) Person. – As defined in G.S. 12-3.
- (3) Personal information. – Any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer, or donor of financial or nonfinancial support to any nonprofit organization. For the purposes of this Article, the terms "supporter" and "volunteer" shall not include members of the governing board, officers, directors, or staff of a nonprofit organization.
- (4) Public agency. – Any State or local governmental unit and its employees, however designated, including, but not limited to, this State; any department, agency, office, commission, board, division, or other entity of this State, including all boards, departments, and divisions; any political subdivision of this State, including, but not limited to, a county, city, local school administrative unit, community college, or any other local governmental unit, agency, authority, council, board, or commission; or any State or local court, tribunal, or other judicial or quasi-judicial body. (2025-79, s. 1.)