

**367.664 Signage for receptacle or drop-off site for donations of clothing or other items.**

- (1) If any person places or maintains a receptacle in public view or establishes or maintains some form of drop-off site for collecting donations of clothing or any other items that do not qualify as a charitable contribution as defined by Section 170(c) of the Internal Revenue Code, the receptacle or drop-off site shall contain a permanently attached sign or label that includes, in lettering not less than two (2) inches in height and one-half (1/2) inch in width:
  - (a) The name, address, telephone number, and e-mail address of the person who places or maintains the receptacle or establishes or maintains the drop-off site; and
  - (b) A statement that reads as follows: "Donations do not qualify as a charitable contribution for federal tax purposes."
- (2) The sign or label shall be placed immediately below the opening in the receptacle or shall be prominently displayed at the drop-off site.

**Effective:** July 15, 2016

**History:** Created 2016 Ky. Acts ch. 56, sec. 2, effective July 15, 2016.