Corporate “Soul”: Legal Incorporation of Catholic Ecclesiastical Property in the United States - A Historical Perspective

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Abstract

This work is a revision and update of a study carried out in 1933 by Monsignor Patrick J. Dignan. Dignan’s purpose in his study was to outline the history of how the Roman Catholic Church secured laws for the protection of church property in accordance with the hierarchical nature of the Church. The purpose of the present article is to bring up to date Dignan’s work and complete a survey of the law in its present state. The article analyzes the differences in the law since the original survey to determine if Dignan’s conclusion that the Church should operate to affect legislation in this field has had any effect.

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Corporate “Soul”: Legal Incorporation of Catholic Ecclesiastical Property in the United States
A Historical Perspective

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I. Introduction

In 1933 Monsignor Patrick J. Dignan submitted a dissertation to the Graduate School of Arts and Sciences of Catholic University entitled “A History of the Legal Incorporation of Catholic Church Property in the United States (1784-1932).”1 Dignan’s purpose in his study, besides the fulfillment of the requirement for his degree of Doctor of Philosophy, was to outline the history of how the Roman Catholic Church (the Church) secured laws for the protection of church property in accordance with the nature of the Church.2 His history covers the process that incorporation of church property took in the existing states. He posited that the existing legislation in many states was not suitable to the hierarchical nature or discipline of the Church.3 He also noted that, at the time, works dealing with the tenure of property in the Church were very few in number.4 Dignan concluded his study with the statement that the inadequacy of the law, at the time of his

1 PATRICK J. DIGNAN, A HISTORY OF THE LEGAL INCORPORATION OF CATHOLIC CHURCH PROPERTY IN THE UNITED STATES (1784-1932) (1933). This dissertation was also published in 1935 by P.J. Kennedy and Sons under the same title.
2 Id. at vii.
4 Dignan, supra note 1, at vii.
study, required work on the part of the Church to provide adequate legislation in the states whose statutes were geared to provide for lay control of Church property, because he believed that those statutes were not suitable to the hierarchical structure of the Church.\(^5\)

Works dealing with the tenure of property in the Church are still few in number. There is no updated survey of how the Church incorporates to hold property in the United States today. The purpose of this article is to bring up to date Dignan’s work and complete a survey of the law in its present state. The article will also analyze differences in the law since the original survey to determine if Dignan’s conclusion\(^6\) that the Church should operate to affect legislation in this field has had any effect. Dignan’s historical work needs no updating so this article will not tackle that perspective. The author will only address the updating of the law, the inclusion in the survey of Hawaii and Alaska, which were omitted in the original work, and compare the law in 1933 with existing law today. In addition to updating Dignan’s survey, this work will include a complete revision of Dignan’s original research as the author’s research indicated that there were several gaps in Dignan’s coverage.\(^7\)

II. Forms of Incorporation

In the US, there are two primary forms in which the Church may incorporate in order to hold property; corporation sole and corporation aggregate. A corporation is “an

\(^5\) Id. at 268.

\(^6\) See Dignan, supra note 1, at 268.

\(^7\) See e.g. Id. at 251. Dignan noted that in 1933 the law in Kentucky allowed that any number of persons could form a corporation for religious, charitable, or any other lawful purpose. However, Dignan failed to note that Private Laws of 1887, Ch. 1123, § 1 provides for the creation of a corporation sole in the name of the Roman Catholic Bishop of Louisville. Also note, e.g., the inclusion here of the dioceses of Fall River and Springfield, Massachusetts, which were omitted in his study. These are but two examples of several gaps in his research that this article completes.
entity (usually a business) having authority under law to act as a single person….”

Corporation aggregate or aggregate corporation are other ways of referring to a corporation when distinguishing it from a corporation sole. The management of Church property through legislation dictated corporation aggregate regimes arose during the early period of United States history in which mistrust of the Church’s hierarchical structure led State legislatures to require that Church property be held by lay trustees in that form.

Canon law defines a diocese as “a portion of the people of God” entrusted to the care of a bishop and priests of the diocese. A parish is a defined community of the faithful entrusted to the care of a parish priest. Both the parish and diocese are public juridic persons by designation of canon law. As the parish and diocese are both described as communities, they can be considered to fall into the category of public juridic persons known as aggregates of persons. The distinction of public juridic person as an aggregate of persons would indicate that, under canon law, the Church could avail itself of the corporation aggregate mechanism to manage property. However, canon law also assigns a stewardship role to the bishop in the diocese and to the pastor in the parish, creating in them the power to act respectively for diocese and parish in financial

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8 BLACK’S LAW DICTIONARY 289 (abridged 8th ed. 2004).
9 Id.
10 For a full discussion on this topic, see Paul G. Kauper & Stephen C. Ellis, Religious Corporations and the Law, 71 MICH. L. REV. 1499, 1511, 1520-1521 (1973).
and administrative issues.\textsuperscript{17} It is important to reemphasize here that the distinctions outlined above are based on canon law and not in civil law.

As Dignan pointed out, the Church needed a civil law mechanism to reflect its canon law nature.\textsuperscript{18} Historically, under English common law, the Church had the ability to hold property in its own right as a separate civil law entity through the mechanism of corporation sole.\textsuperscript{19} Corporation sole is a civil law distinction based on canon law which recognizes the composition of a corporation with a single person, usually the incumbent of an ecclesiastical office, as distinct from a corporation aggregate.\textsuperscript{20} English common law did not limit corporation sole to ecclesiastical matters but also recognized it in the person of the monarch, in charitable corporations (hospitals and colleges), and in “temporal” corporations (municipalities, counties, townships).\textsuperscript{21} Despite Dignan’s assertion on the unsuitability of most States’ legislation to the Church’s hierarchical nature\textsuperscript{22} there are a number of jurisdictions in which corporation sole regimes have been available. Generally, the statutes creating corporations sole state that the office holder must be duly elected or chosen and act in accordance with the rules of the organization represented.\textsuperscript{23} For bishops in the Church, acting as a corporation sole on behalf of the dioceses, “act[ing] in accordance with the rules of the organization” means that they must be chosen in accordance with canon law and perform the duties of their offices in accordance with that law.

\textsuperscript{17} Id. Can. 381 §1 at 141, Can. 391 at 145, Can. 393 at 147, Can 519 at 197, Can. 532 at 203. 1983 CODE CC. 381, §1, 391, 519, 532, \textit{translated in Code of Canon Law, supra} note 3, at 141, 145, 147, 197, 203.
\textsuperscript{18} See Dignan, \textit{supra} note 1, at 268.
\textsuperscript{20} Id. at 17.
\textsuperscript{21} \textit{Id.} at 18.
\textsuperscript{22} See Dignan, \textit{supra} note 1, at vii.
\textsuperscript{23} Kauper \& Ellis, \textit{supra} note 10, at 1540.
III. Methodology

A review of the statutes of the 50 states and the District of Columbia reveals that there are four basic paradigms under which the Church may incorporate to hold property. There is also a fifth, or combined, possibility for incorporation. The first four paradigms exist in states that may have specific statutes allowing for corporations sole or aggregate and those that may have general statutes allowing for corporations sole or aggregate. The fifth possibility is found in states that allow for general church incorporation and for the option to form either type of corporation.

Appendix A contains a list organized by these five possibilities, including citations to the pertinent legislation.

IV. First Paradigm - Specific Corporations Sole Statutes

In the legislation covered by this article there were no state general statutes that allowed for the Church to form a corporation sole. There were twelve cases: the Dioceses of Baltimore, Maryland; Boston, Massachusetts; Charleston, South Carolina; Chicago, Illinois; Covington, Illinois; Fall River, Massachusetts; Louisville, Kentucky; Manchester, New Hampshire; Portland, Maine; Providence, Rhode Island; Springfield, Massachusetts; and Worcester, Massachusetts, where a state general statute specifically indicates that the Church should form a corporation aggregate but private or special laws allow for dioceses within the state to form as corporations sole. The earliest of these special laws was enacted by the Maryland legislature, which created a corporation sole in the Archbishop of Baltimore in 1832. In 1845 the Illinois legislature passed an act allowing the Bishop of Chicago to create a corporation sole. The Illinois law was
amended in 1861, but its essence remained unchanged.\textsuperscript{24} The legislature of South Carolina followed suit in 1880 by creating a corporation sole in the Bishop of Charleston.\textsuperscript{25} In 1887 the legislatures of Kentucky and Maine created corporations sole in the Bishops of Louisville and Portland, respectively.\textsuperscript{26} Massachusetts followed in 1897 and 1898 with the creation of a corporation sole for the Archbishop of Boston and the Bishop of Springfield. In the early twentieth century, Rhode Island (1900), New Hampshire (1901) and again Massachusetts (1904 and 1950) followed with enactments for the Bishops of Providence, Manchester, Fall River, and Worcester, respectively.\textsuperscript{27}

V. Second Paradigm - General Corporations Sole Statutes

In this group of twelve states, Alabama, Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Oregon, Utah, Washington, and Wyoming, churches may incorporate as corporations sole. The statutes in these states do not speak of the Church specifically, but since churches in general may incorporate in this manner, and given the hierarchal nature of the Church, it is very likely that the Church in these states has incorporated using the corporation sole model.

VI. Third Paradigm - Specific Corporations Aggregate States

The next two paradigms cover jurisdictions in which the Church has sought out exceptions to the general rule in order to incorporate as a corporation sole.

The statutes of these states specifically address how the Church will incorporate to hold property. The eight states in which the statutes call for the creation of

\textsuperscript{24} 1861 Ill. Laws 78 §1
\textsuperscript{25} 1880 S.C Acts 321 no. 264
\textsuperscript{26} 1887 Ky. Acts 263 ch. 1123, §1 and Oregon, Private and Special Laws of 1887, Ch. 151, §1 P. & S.L. 1887, ch. 151, § 1 1887 Or. Laws Spec. Sess.
\textsuperscript{27} 1900 R.I. Pub. Laws 133 §1; 1901 N.H. Laws 723, ch. 232 §1; 1904 Mass. Acts 363 ch. 390, §1; 1950 Mass. Acts 114 ch. 197, §1
corporations aggregate are Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, Rhode Island, and Wisconsin. With the exception of Wisconsin, these states are in the Northeastern United States. This is the region where historical resentment of the Church stretches back to the founding of the colonies; therefore, most states the Northeastern United States are historically more likely to have restrictive policies on the ownership of Church. Three of the specific cases, Maryland, Rhode Island, and Massachusetts, where dioceses were granted the ability to incorporate as corporations sole through special or private laws, are found in this paradigm. This core group of states is also the region where the law has remained most constant since 1933. When we compare the states following this paradigm today to Dignan’s research in 1933, we find that this group has not changed in composition.

VII. Fourth Paradigm - General Corporations Aggregate Statutes

This group of eighteen states, Arkansas, Illinois, Indiana, Kansas, Kentucky, Maine, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Carolina, South Dakota, Tennessee, Texas, and Vermont, represent the most diverse sets of laws pertaining on the issue of Church property ownership. In this group there are several instances in which the general laws addressing the issue of religious corporations have been repealed and special laws have been enacted generalizing religious corporations to be viewed as general nonprofit corporations. Vermont has specific laws addressing the incorporation of Protestant churches but is silent on the topic of the Catholic Church. The remaining four cases, Illinois, Kentucky,

28 See Kauper & Ellis, supra note 10.
29 See generally DIGNAN, supra note 1, at 245-268. Chapter VIII of Dignan’s work, The Present Legal Status, outlines the laws in effect in 1933 concerning incorporation of religious property.
Maine, and New Hampshire, where dioceses were granted the ability to incorporate as corporations sole through special or private laws are found in this paradigm.

VIII. Fifth Paradigm – General Statutes Allowing Either Form of Corporations

This group of thirteen jurisdictions includes twelve states: Florida, Georgia, Iowa, Louisiana, Nevada, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, Virginia, and West Virginia, and the District of Columbia, have issues similar the fourth paradigm group. In this group there were also repeals of general laws and enactments of special or private laws doing away with any differentiation between religious corporations and non-profit corporations. The difference here allowed either form of incorporation. Assuming Dignan’s assertion is accurate, that corporations sole best suit the hierarchical nature of the Church, it is likely the Church would choose to form a corporation sole in these jurisdictions.

IX. Comparison with the Situation of Church Incorporation in 1933

The final chapter of Dignan’s work outlines the legal status of incorporation of Church property in 1933. Dignan does not specifically identify a set of paradigms for his survey, but an analysis of his work allows for the identification of five distinct paradigms. In Dignan’s work, the first four paradigms align with the first four paradigms in this study. However, the fifth paradigm of this study, where general statutes allow for incorporation under either sole or aggregate mechanisms, did not exist in 1933. The fifth paradigm found in Dignan's work is one in which a small number of states proscribed the incorporation of religious organizations through constitutional provisions.

Just as is currently the case, Dignan did not identify any state in which the general statutes allowed specifically for corporations sole by the Church (first paradigm). He

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30 Id.
does identify a small group of six dioceses where bishops or archbishops of the Church could incorporate as corporations sole by operation of special or private laws. The group of dioceses identified by Dignan included Baltimore, Boston, Charleston, Chicago, Manchester, and Providence. In his survey, he failed to identify the dioceses of Covington, Kentucky; Fall River, Massachusetts; Louisville, Kentucky; Portland, Maine; and Springfield, Massachusetts, all five of which had been granted the corporation sole option before 1933. The present total of twelve, first paradigm, corporation sole dioceses is reached with the addition of the Diocese of Worcester, Massachusetts, which was granted this option by the state legislature in 1950.\textsuperscript{31} From the evidence of these twelve cases, where special laws were enacted to enable the Church to create corporations sole in states that expressly indicated a different option in their general laws, it would appear that from the mid-nineteenth century until the mid-twentieth century, the Church campaigned to obtain special laws allowing for the creation of corporations sole in those dioceses that fell outside second paradigm states. The majority of these laws were secured before Dignan completed his survey in 1933, the only exception being the 1950 enactment in Massachusetts for the Bishop of Worcester. These laws granting the option of corporation sole to the Church appeared in seven states which were evenly spread among the second and third paradigms. Five of these states belonged to the group of the original thirteen colonies (Maryland, Massachusetts, New Hampshire, South Carolina, and Rhode Island) while the other two (Kentucky and Illinois) became states in the early nineteenth century. This organizational breakdown tends to support the hypothesis that, prior to the twentieth century, the Church deliberately labored to procure legislation

\textsuperscript{31} 1950 Mass. Acts 114 ch. 197, §1
favorable to its hierarchical nature in areas of the country where a traditional distrust and historical animosity towards the Church existed.\textsuperscript{32}

Dignan identified a small group of eight states belonging to the second paradigm, where general legislation existed allowing the mechanism of corporation sole for churches and religious organizations. Since 1935, there has been minimal change in the composition of this group. Currently, the original group of eight, Alabama, Arizona, California, Georgia, Idaho, Utah, Washington, and Wyoming, has grown to twelve with the addition of Alaska, Colorado, Hawaii, Montana, and Oregon. The present number stands at twelve and not thirteen because Georgia statutes now allow for the choice of either type of corporation for churches, placing Georgia in the fifth paradigm, which did not exist at the time of Dignan’s survey. With the exception of Alabama, and at the time of Dignan’s work, Georgia, the preponderance of the states where corporation sole is allowed as a means of incorporation for churches falls, geographically, in the West. Further, Alaska and Hawaii, the two states added since Dignan’s survey, have fallen within this paradigm.

The third paradigm group, where specific statutes require the Church to incorporate as a corporation aggregate, has been the most stable of all paradigms. The law and the composition of this group of eight states have not changed since 1935. Significantly, three of the states (Maryland, Massachusetts, and Rhode Island) where the Church has secured special laws allowing for the creation of corporations sole in some of their dioceses, are in this group.

The fourth paradigm, where general statutes referring to churches and religious societies require incorporation as a corporation aggregate, was the largest concentration

\textsuperscript{32} See Kauper & Ellis, \textit{supra} note 10.
of states in 1935 and remains the largest today. Twenty-nine out of forty-eight states in 1935, plus the District of Columbia, fell within the fourth paradigm. Today this group has diminished to only nineteen states but, despite Dignan’s assertion that the Church should have made efforts to change legislation in its favor. This diminution in number appears to be linked to changes in law reflecting societal changes. Of the eleven states where there occurred a paradigm shift only three, Colorado, Montana, and Oregon, moved to a regime under the second paradigm, requiring the creation of corporations sole for churches in general. The other eight states, plus the District of Columbia, shifted to a regime allowing for the creation of either type of corporation under a new paradigm which did not exist in 1933. A significant number of these jurisdictions shifting to the new paradigm drafted their new legislation without reference to churches or religious organizations. These jurisdictions include Florida, Iowa, Louisiana, Nevada, North Dakota, and the District of Columbia, which in 1935 fell within the fourth paradigm but that by now have all changed their legislation to address incorporation of non-profit organizations under either aggregate or sole regimes. Further, the law in Georgia (formerly in the second paradigm) also signaled the same shift by repealing its previous law in favor of an enactment addressing incorporation of non-profit organizations under either aggregate or sole regimes.

X. Constitutional Prohibitions Against Religious Corporations

In the fifty year period after the American Revolution, the new states embarked on a period of disestablishment by barring churches from any official position. Each

33 DIGNAN, supra note 1, at 268.
state proceeded on this path by different means and at a different pace. By 1933 there were three states that retained some kind of constitutional prohibition dating to the disestablishment period against incorporating churches and/or religious organizations, Missouri, Virginia, and West Virginia.  

Missouri’s constitutional prohibition against incorporation specifically included a stipulation allowing churches to incorporate “under a general law for the purpose only of holding the title to such real estate as may be prescribed by law for church edifices, parsonages, and cemeteries.” The general law in effect at the time of Dignan’s survey required a minimum of three people to incorporate so, despite the prohibition against incorporation, churches in Missouri could in fact form a corporation aggregate to hold property. Twelve years after Dignan completed his survey, the prohibition against incorporation of churches and/or religious organizations vanished with the enactment of the new Missouri Constitution of 1945.

The situation of church incorporation in Virginia and West Virginia, at the time of Dignan’s survey, was slightly more draconian than in Missouri. Virginia’s Constitution provided that “(t)he general assembly shall not grant a charter of incorporation to any church or religious denomination, but may secure title to church property to an extent to be limited by law.” In West Virginia, where the legal framework had closely mirrored Virginia’s after the breakup of the Commonwealth in 1861, the law stated that:

“(n)o charter of incorporation shall be granted to any church or religious denomination. Provisions may be made by general laws for securing the title to

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35 Id.
36 DIGNAN, supra note 1, at 254,261.
37 MO. CONST. of 1875 art. II, § 8
38 Mo. Rev. Stat. § 4996 (1929)
39 VA. CONST. of 1851, art. IV, § 32
church property, and for the sale and transfer thereof, so that it shall be held, used, or transferred for the purposes of such church, or religious denomination.”

This constitutional prohibition against church incorporation is still in effect in West Virginia. However, general laws have been enacted to allow churches and/or religious organizations to hold property with certain limitations. These limitations are on the acreage that a church may hold although a purchase or conveyance of acreage exceeding the limit is not automatically void, but voidable at the State’s option.

In both Virginia and West Virginia, the measures against granting charters of incorporation to churches dated back to 1777, with the confiscation of church property in Virginia following the disestablishment proposed by Thomas Jefferson and James Madison. By the early 1840s Virginia began permitting limited ownership of properties to churches while still restricting their property rights. In 1902 the Virginia legislature amended the law to allow churches to hold real property in limited acreage. By the turn of the present century, the amount of acreage churches were permitted to own had increased to 15 acres within city limits unless the city had a specific ordinance that could allow for up to 50 acres. In early 2002, the Thomas Road Baptist Church of Lynchburg, VA, pursued an action to test the constitutionality of the Virginia prohibition against the incorporation of churches. The Thomas Road church began by filing articles of incorporation with the State Corporation Commission (SCC), which were promptly

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44 Id. at 49
denied on the grounds that “Section 14 of Article IV of the Constitution of Virginia prohibits the incorporation of churches and religious denominations in Virginia.” The Thomas Road church then filed suit following a 42 U.S.C. §1983 theory that the SCC’s failure to allow incorporation amounted to a denial of their constitutional rights under the Free Exercise Clause of the First Amendment of the United States Constitution. The Court found in favor of the Thomas Road church and declared the portion of §14(20) of Article IV of the Constitution of Virginia which prohibited the incorporation of churches in Virginia to be a violation of the First Amendment rights to the free exercise of religion.

The legislature of Virginia responded by ratifying an amendment deleting the paragraph related to charters of incorporation of churches from the Constitution of Virginia. The present law in Virginia allows for the creation of either type of corporation for churches and religious organizations.

XI. Conclusion

In the present situation, there are twenty-four jurisdictions, twenty-three states plus the District of Columbia, allowing for the formation of corporations sole by any religious entities. In none of these locations did the statute address the Church specifically; rather they referred to religious entities in general. This number does not include the twelve specific dioceses in which the Church has been allowed to incorporate as a corporation sole by operation of private and special laws. In the eight states in which the statutes addressed the Church specifically, the choice for incorporation was limited to corporations aggregate. The remaining nineteen states limited the choice to corporations

48 Id.
49 Id.
50 Id. at 632-633.
51 VA. CODE ANN. § 57-8 (2011)
aggregate but did not specifically refer to the Church. Therefore, the Church is limited to incorporating in the aggregate form in a slight majority of the jurisdictions surveyed if the twelve specific dioceses are not included in the count. Including those specific dioceses tips the scales in the other direction although it does not change the overall number of States in which the Church may use the corporation sole mechanism.

The present situation is a significant change from the situation as described by Dignan in 1933. He only identified eight States in which the Church could form a corporation sole through a general statute. He also only identified six dioceses in which the Church could form a corporation sole through the operation of special or private laws. However, we must keep in mind that he failed to identify five other dioceses which had the option of corporation sole at that time. The number of states falling within the third paradigm, those with specific statutes requiring the Church to incorporate as a corporation aggregate, has remained constant. The biggest change has come about in the decrease in states in the fourth paradigm (those with statutes referring to churches or religious organizations in general requiring the corporation aggregate mechanism) and the almost complete disappearance of the state constitutional requirements that proscribed the incorporation of churches or religious organizations (Virginia and Missouri). West Virginia has retained the constitutional prohibition against the incorporation of churches while still allowing churches to incorporate in order to hold limited acreage of real estate. This legislative scheme resembles the regime in place in Virginia prior to the successful constitutional challenge in *Falwell v. Miller*. It stands to reason that West Virginia’s

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52 See DIGNAN, supra note 1, at 245-268.
constitutional prohibition would suffer the same fate as Virginia’s if it were to be challenged in Federal Court.
Appendix A

I. States with Specific Statutes allowing for Corporations Sole

**Diocese of Baltimore, Maryland**
Laws of Maryland 1832, Ch. 308, Section 1

Laws of Maryland 1868, Ch. 268, Sections 1 & 2

**Diocese of Boston, Massachusetts**
St. 1897, c. 506

**Diocese of Charleston, South Carolina**
17 Stat. 321

**Diocese of Chicago, Illinois**
Year 1861, Section 1

**Diocese of Fall River, Massachusetts**
Acts and Resolves of 1904, Ch. 390

**Diocese of Louisville, Kentucky**
Private Laws of 1887, Ch. 1123, § 1

**Diocese of Manchester, New Hampshire**
Private Acts of 1901, Ch. 232, Section 1

**Diocese of Portland, Maine**
Private and Special Laws of 1887, Ch. 151, §1

**Diocese of Providence, Rhode Island**
1900 P.L. 133 §1

**Diocese of Springfield, Massachusetts**
Acts and Resolves of 1898, Ch. 368

II. States with General Statutes allowing for Corporations Sole

**Alabama**
With referent to the Catholic hierarchy – *i.e.* bishop, diocese

Authority to Incorporate

Code of Ala. § 10A-20-1.05 (2012) Certificate of succession by successor of bishop
As amended and renumbered by Act 2009-513, § 324
Alaska


Alaska Stat. § 10.40.110 Succession to property upon death, resignation, or removal of person incorporated as corporation sole

Arizona

A.R.S. § 10-11901 (2012) Purposes for which corporation sole may be formed
As transferred from § 10-1851 by Laws 2001, Ch. 103, § 10

California

With referent to the Catholic hierarchy – *i.e.* bishop, diocese

Cal Corp Code § 10002 (2012) Who may form; purposes

Cal Corp Code § 10003 (2012) Articles; required provisions

Colorado

With referent to the Catholic hierarchy – *i.e.* bishop, diocese

Amended by Laws 2004, Ch. 343, § 24, effective July 1, 2004.

C.R.S. 7-52-102 Filing articles - corporate existence

Hawaii

HRS § 419-1 (2012) Formation of corporation sole for ecclesiastical purposes

Idaho

Idaho Code § 30-1101 (2012)

§§ 30-1101--30-1110 Formation, articles, bylaws, etc. of religious, social and benevolent associations. [Repealed by SL 1979, ch. 159, §1.]

SL 1979, ch. 159, §1, sub § 3 Nonprofit Corporations

Montana

Mont. Code Anno., § 35-3-201 (2011)
Oregon
ORS § 65.067 (2011)

Utah
Utah Code Ann. § 16-7-1 (2012) Formation -- Purposes
Utah Code Ann. § 16-7-2 Articles of incorporation -- Execution -- Filing

Washington

Wyoming

Wyo. Stat. § 17-8-116 Corporations; vesting of title to property in successor; filing of certified copy of commission by successor.

III. States with Specific Statutes allowing for Corporations Aggregate

Connecticut

Delaware

Maryland
Except for the Archbishop of Baltimore which is a corporation sole.
Title 5, subtitle 3, part II, addresses the incorporation of Roman Catholic Churches

Baltimore
Laws of Maryland 1832, Ch. 308, Section 1
Laws of Maryland 1868, Ch. 268, Sections 1 & 2
Massachusetts
Except the Archbishop of Boston, the Bishop of Fall River, and the Bishop of Springfield which are corporations sole.

ALM GL ch. 67, § 44  (2012)
Roman Catholic Churches; Incorporation.

**Boston**
St. 1897, c. 506

**Fall River**
Acts and Resolves of 1904, Ch. 390

**Springfield**
Acts and Resolves of 1898, Ch. 368

New Jersey
New Jersey has a section (§16) for religious corporations and associations with 20 different chapters. Chapter 15 addresses the Roman Catholic Church. This section is similar in wording to that of Massachusetts.


New York
New York has a section for Religious Corporations Law with 21 different articles. These articles address the law as it pertains to individual denominations. The Roman Catholic Church is addressed in Article 5. Articles 5a, b, and c address the Christian Orthodox Catholic, Ruthenian Greek Catholic, and Orthodox Church in America.

NY CLS Relig Corp § 90  (2012)

NY CLS Relig Corp § 91  (2012) Government of incorporated Roman Catholic churches

Rhode Island
Except the Bishop of Providence which is a corporation sole.

R.I. Gen. Laws § 7-6-3  (2012)

**Providence**
1900 P.L. 133 §1

Wisconsin
IV. States with General Statutes allowing for Corporations Aggregate

Arkansas
Found under Non-Profit Corporations, no reference to religious organizations.

A.C.A. § 4-28-211 (2012) Director; Number, Term

Illinois
Except for the Bishop of Chicago which is a corporation Sole

805 ILCS 110/46a (2012) Incorporation while under the direction of an ecclesiastical body, diocesan or ecclesiastical officer

Chicago
Year 1861, Section 1

Indiana
Found under non-profit corporations, no reference to religious organizations.


Acts 1971, P.L. 364, § 10 Director-Executive Committee

P.L.1-1993, § 191, effective May 4, 1993
The following are repealed: Indiana Corporation Law (IC) 23-8; 23-9; 23-11; 23-12

Kansas

K.S.A. § 17-1701 (2011)

Kentucky
Except the Bishop Louisville which is a corporation sole.

Found under non-profit corporations, no reference to religious organizations. Religious organizations are referenced in the code along with charitable, educational, nonstock, and nonprofit corporations.


Acts 1968, ch. 165, § 17 Number and Election of Directors.
The number of directors of a corporation shall not be less than three.
Louisville
Private Laws of 1887, Ch. 1123, § 1
Private Laws of 1887, Ch. 1123, § 3.

Maine
Except the Bishop of Portland which is a corporation sole.
13 M.R.S. § 2861 (2011)

Portland
Private and Special Laws of 1887, Ch. 151, §1

Michigan
MCLS § 450.178 (2012)

Minnesota
Minn. Stat. § 315.15 (2012)

There is a note of proposed legislation- 2011 MN H.F. 1706 (NS)

This legislation only proposes to change the beginning of the statute (see above). It also proposes to add two subdivisions, but this proposed legislation has not been adopted:

Subdivision 2
Catholic governance; right of members to vote
Notwithstanding any law to the contrary, a catholic parish shall be governed by the congregation. Every member of the parish shall be entitled to vote at meetings.

Section 2 of Subdivision 2 pertains to the Merger or Termination of Catholic Parish; Transfer or Sale of Assets

Mississippi

Missouri
Previously, the Missouri Constitution forbade the establishment of any religious corporations within the state.

§ 352.010 R.S.Mo. (2012) Incorporation of benevolent associations
§ 352.020 R.S.Mo. (2012) Character of associations which may incorporate

**Nebraska**
Found under non-profit corporations, no reference to religious organizations.


§§ 21-801 to 21-854. Repealed by Laws 1967, c. 102, § 1
Religious Societies, Burial Associations (Totally repealed and replaced with Nonprofit Corporations)

Laws 1967, c. 105, § 1 [Repeals §21-1906]
Relating to Nonprofit Corporations

Laws 1967, c. 105, § 4 [Repeals §21-1927]
Two or more persons may incorporate a corporation by signing and delivering articles of incorporation in duplicate to the Secretary of State.

**New Hampshire**
Except the Bishop of Manchester which is a corporation sole.
Found under religious societies generally


**Manchester**
Private Acts of 1901, Ch. 232, Section 1

**New Mexico**
Found under non-profit corporations, no reference to religious organizations.


N.M. Stat. Ann. § 53-8-4 Purposes

**North Carolina**


**South Dakota**
Found under non-profit corporations, no reference to religious organizations.

Amended by 2012 South Dakota Laws Ch. 222 (SB 66)
Incorporators -- Articles of incorporation
Tennessee


Texas


Tex. Business Organizations Code § 22.204. Number of Directors

Vermont

Vermont has five separate sections of the statute referring to the Baptist, Congregational, Methodist, Protestant Episcopal, and Universalist churches respectively, but nothing referring to the Roman Catholic Church specifically.

27 V.S.A. § 701 (2012) Corporate powers

V. States with General Statutes allowing for either type of Corporations

District of Columbia

Acquisition of land restricted [Formerly § 29-901] (2012)
Renamed 29A-701 and then Repealed by 2010 District of Columbia Laws 18-378 (Act 18-724)

[Formerly § 29-902]
Renamed 29A-702 and then Repealed by 2010 District of Columbia Laws 18-378 (Act 18-724)

New code has reference to Nonprofit Corporations, and under that section, there is a reference to religious corporations, but there is not a statute specifically referencing religious corporations.

§ 29-406.03. Number of directors.

Florida

Found under Corporations not for profit, no reference to religious corporations.


Fla. Stat. § 617.01401. Definitions
Georgia
Found under non-profit corporations, no reference to religious organizations.

O.C.G.A. § 14-3-201 (2011) Incorporators

O.C.G.A. § 14-3-803. Number of directors

Iowa
Found under non-profit corporations, no reference to religious organizations.
Repealed by Acts 2004 (80 G.A.), ch. 1049, § 191, effective July 1, 2005
These statutes are found under the Revised Iowa Nonprofit Corporation Act


I.C.A. § 504.201 Incorporators

I.C.A. § 504.803 Number of Directors

Louisiana
Found under non-profit corporations, no reference to religious organizations.


Nevada
Found under non-profit corporations. Legislation indicates the use of corporation sole for churches or religious societies.

NRS § 82.085 (2012) Incorporation of grand and subordinate chapters; additional powers


N.R.S. § 84.010, Effective July 1, 2011 Purpose

N.R.S. § 84.020, Effective July 1, 2011 Article of Incorporation, Authority to amend

North Dakota
Found under non-profit corporations, no reference to religious organizations.

N.D. Cent. Code, § 10-33-05 (2011) Incorporators

Ohio

ORC Ann. 1702.04 (2011) Forming a corporation; articles of incorporation; appointment of statutory agent; when legal existence begins
ORC Ann. §1702.09  Evidence of incorporation as religious society

Oklahoma


Laws 1986, c. 292, §2, A Scope of Act

Laws 1986, c. 292 §5, A Incorporators; How Corporation Formed; Purposes

Pennsylvania


Religious societies empowered to hold real estate

10 P.S. § 81 Church property to be subject to control of officers or authorities thereof; validation of certain charters

1972, Nov. 15, P.L. 1063, No. 271 §7312 Number and qualifications of incorporators

South Carolina

Including the Bishop of Charleston which is a corporation sole.

1994 S.C. Acts 384
Article 2, § 33-31-201. Incorporators.

Article 1, § 33-31-140. Definitions

This act repealed the previous Religious Corporations law, S.C. Code Ann. § 33-33-10.

Charleston
17 Stat. 321 (1880)

Virginia

Amended by 2005 Virginia Laws Ch. 772 (S.B. 1267)

Va. Code Ann. § 57-16. Property held, etc., by ecclesiastical officers
Amended by Acts 2005, c. 772 (S.B. 1267)

HB 2603, ch. 813, p. 1127
§57-12 of the Code of Virginia is repealed
Note: This section limited the amount of land a religious organization could own in VA.

**West Virginia**


W. Va. Code § 35-1-8. Quantity of real estate trustee may take and hold