

Lobbying

The definition of lobbying in the state of Colorado is as follows:

“Communicating directly, or soliciting others to communicate, with a covered official for the purpose of aiding in or influencing:

The drafting, introduction, sponsorship, consideration, debate, amendment, passage, defeat, approval, or veto by any covered official on: Any bill, resolution, amendment, nomination, appointment, report, or any other matter whether or not in writing, pending or proposed for consideration by either House of the General Assembly or committee thereof, whether or not the general assembly is in session;

(II.5) The preparation of a fiscal summary or an initial fiscal impact statement;

(III) The convening of a special session of the general assembly or the specification of business to be transacted at such special session;

(IV) The drafting, consideration, amendment, adoption, or defeat of any rule, standard, or rate of any state agency having rule-making authority. Colo. Rev. Stat. § 24-6-301.

Does not include communications made in response to a statute, rule, regulation, or order requiring such communication. Colo. Rev. Stat. § 24-6-301.

Does not include communications by a person who appears before a committee of the general assembly or a rule-making board or commission solely as a result of an affirmative vote by the committee, board, or commission issuing a mandatory order or subpoena commanding that the person appear and testify, whether or not the person is reimbursed for expenses incurred in making such appearance. Colo. Rev. Stat. § 24-6-301.

Does not include persons who are not otherwise registered as lobbyists and who limit their activities to appearances to give testimony or provide information to committees of the general assembly or at public hearings of state agencies or who give testimony or provide information at the request of public officials or employees and who clearly identify themselves and the interest for whom they are testifying or providing information.

Does not include communications an attorney makes on behalf of a client when the communications constitute the practice of law or duties performed by employees of the legislative department. Colo. Rev. Stat. § 24-6-301.”

Source: How States Define Lobbying and Lobbyist. (2025). *National Conference of State Legislatures NCSL*. United States. <https://www.ncsl.org/ethics/how-states-define-lobbying-and-lobbyist>

501(c)(3) vs. Other 501s

- 501(c)(3)s are public charities and therefore must remain *nonpartisan* and *cannot* participate in electioneering.
- 501(c)(4)s have less restrictions and limits on lobbying, allowing them to be partisan and work on elections. They do not need to pass a public support test.
- 501(c)(6)s can participate in unlimited lobbying activities such that they relate to their purpose. They are also able to participate in up to 49% electioneering activities.

Measuring Lobbying

Nonprofit organizations are required to adhere to one of the following two lobbying limit guidelines.

The IRS evaluates how much lobbying a 501(c)(3) does using the following tests:

1. The Substantial Part Test
 - Nonprofit organizations are permitted to engage in lobbying, provided that it does not contribute to a “substantial” part of their overall activities.
 - “Substantial” can be viewed as greater than 5% of time and effort spent by staff or volunteers.
2. Expenditure Test
 - Nonprofit organizations are permitted to spend 20% of their overall budget on lobbying activities.
 - Must file a form with the IRS to make the “501(h) Election”

Information source: Colorado Center on Law and Policy

More resources on lobbying:

[Colorado Secretary of State Lobbying Guidance Manual](#)

[Non-profit Lobbying and Electioneering Fact Sheet](#)