

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

Vinceç Feliú

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

VICENÇ FELIÚ\*

### ABSTRACT

This work revises and updates a study that Monsignor Patrick J. Dignan conducted in 1933. 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 this article is to bring Dignan’s work up to date and to complete a survey of the law in its present state. This article analyzes the differences in the law since the original survey to determine whether Dignan’s conclusion that the Church should operate to affect legislation in this field has had any effect.

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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)*.<sup>1</sup> Dignan's purpose in his study, besides the fulfillment of the requirement for his Doctor of Philosophy degree, 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.<sup>2</sup> His history covers the process that incorporation of church property took in the existing states.<sup>3</sup> He posited that the existing legislation in many states was not suitable to the hierarchical nature or discipline of the Church.<sup>4</sup> He also noted that, at the time, "works dealing specifically with the tenure of" property in the Church were very uncommon.<sup>5</sup> Dignan concluded his study by stating that the inadequacy of the law, at the time of his 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.<sup>6</sup>

Works dealing with the tenure of property in the Church are still uncommon.<sup>7</sup> 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 Dignan's work up to date and to 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 whether Dignan's conclusion<sup>8</sup> that the Church should operate to affect legislation in this field has had any effect.<sup>9</sup>

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1. PATRICK J. DIGNAN, *A HISTORY OF THE LEGAL INCORPORATION OF CATHOLIC CHURCH PROPERTY IN THE UNITED STATES (1784-1932)* (1933). P.J. Kennedy & Sons also published this dissertation in 1935 under the same title.

2. *Id.* at vii.

3. *Id.*

4. *Id.* For a complete schema of the hierarchical nature of the Church, see also CODEX IURIS CANONICI, c. 330-572, (Canon Law Society of America trans., 1984) (1983) [hereinafter CODE OF CANON LAW].

5. DIGNAN, *supra* note 1, at vii.

6. See *id.* at 268.

7. See, e.g., JOHN WADE, *Origin and Tenure of Church Property*, in *The BLACK BOOK: AN EXPOSITION OF ABUSES IN CHURCH AND STATE, COURTS OF LAW, MUNICIPAL CORPORATIONS, AND PUBLIC COMPANIES; WITH A PRÉCIS OF THE HOUSE OF COMMONS, PAST, PRESENT, AND TO COME* (Effingham Wilson, Royal Exchange 1835), available at <http://oll.libertyfund.org/title/2539/245592>; DENSMORE D. CHAPIN, *TENURE OF CHURCH PROPERTY* (Johnson, Smith, & Harrison 1880).

8. See DIGNAN, *supra* note 1, at 268.

9. See discussion *infra* Part V.

Dignan’s historical work needs no updating so this article will not tackle that perspective.<sup>10</sup> The author will only address updating the law, include Hawaii and Alaska in the survey, which were omitted in the original work, and compare the law in 1933 with existing law.<sup>11</sup> 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.<sup>12</sup>

## II. FORMS OF INCORPORATION

In the United States, there are two primary forms in which the Church may incorporate in order to hold property: corporation sole and corporation aggregate.<sup>13</sup> A corporation is “[a]n entity (usu[ally] a business) having authority under law to act as a single person . . . .”<sup>14</sup> Corporation aggregate or aggregate corporation are other ways of referring to a corporation when distinguishing it from a corporation sole.<sup>15</sup> The management of Church property through legislation dictated that 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 lay trustees to hold Church property in that form.<sup>16</sup>

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.<sup>17</sup> A parish is a defined community of the faithful entrusted to the care of a parish priest.<sup>18</sup> Canon law designates both the parish and diocese as public juridic persons.<sup>19</sup> 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.<sup>20</sup> The distinction of public juridic person

10. See *supra* note 2 and accompanying text; see generally DIGNAN *supra* note 1.

11. See discussion *infra* Parts II-VII.

12. See, e.g., DIGNAN, *supra* note 1, at 251. Dignan noted that in 1933 the law in Kentucky allowed any number of persons to form a corporation for religious, charitable, or any other lawful purpose. *Id.* However, Dignan failed to note that Kentucky’s Private Laws of 1887 provide for the creation of a corporation solely in the name of the Roman Catholic Bishop of Louisville. See Act of Dec. 30, 1887, ch. 1123, § 1, 1887 Ky. Acts 263. Also note the inclusion here of the dioceses of Fall River and Springfield, Massachusetts, which were omitted in his study. See *infra* Part IV.A. These are but two examples of several gaps in his research that this article completes.

13. See George James Bayles, *Religious Corporations in the United States*, in IX NEW SCHAFF-HERZOG ENCYC. OF RELIGIOUS KNOWLEDGE (Samuel Macauley Jackson ed., 1953), available at <http://www.ccel.org/s/schaff/encyc/encyc09/htm/iv.vii.cxli.htm#iv.vii.cxlii>.

14. BLACK’S LAW DICTIONARY 365 (8th ed. 2004).

15. *Id.*

16. 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, 1520-21 (1973).

17. C. 369, CODE OF CANON LAW, *supra* note 4, at 137.

18. C. 515, CODE OF CANON LAW, *supra* note 4, at 195.

19. C. 373, 515, CODE OF CANON LAW, *supra* note 4, at 137, 195.

20. C. 115, CODE OF CANON LAW, *supra* note 4, at 35.

as an aggregate of persons would indicate that, under canon law, the Church could avail itself of the corporation aggregate mechanism to manage property.<sup>21</sup> However, canon law also assigns a stewardship role to the bishop in the diocese<sup>22</sup> and to the pastor in the parish,<sup>23</sup> creating in them the power to act respectively for diocese and parish in financial and administrative issues.<sup>24</sup> It is important to reemphasize here that the distinctions outlined above are based on canon law and not in civil law.<sup>25</sup>

As Dignan indicated, the Church needed a civil law mechanism to reflect its canon law nature.<sup>26</sup> 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.<sup>27</sup> Corporation sole is a civil law distinction based on canon law that recognizes the composition of a corporation with a single person, usually the incumbent of an ecclesiastical office, as distinct from a corporation aggregate.<sup>28</sup> 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).<sup>29</sup> Despite Dignan’s assertion that most states’ legislation was unsuitable to the Church’s hierarchical nature,<sup>30</sup> there are a number of jurisdictions in which corporation sole regimes have been available.<sup>31</sup> Generally, the statutes creating corporations sole state that the office holder must be duly elected or chosen, and must act in accordance with the rules of the organization represented.<sup>32</sup> For bishops in the Church, acting as a corporation sole on behalf of the dioceses—acting in accordance with the rules of the organization—means that they must be chosen and perform the duties of their offices in accordance with canon law.<sup>33</sup>

### III. METHODOLOGY

A review of the statutes of the fifty states and the District of Columbia reveals that there are four basic paradigms under which the Church may

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21. See *supra* note 20 and accompanying text.

22. C. 393, CODE OF CANON LAW, *supra* note 4, at 147.

23. C. 532, CODE OF CANON LAW, *supra* note 4, at 203.

24. C. 381, § 1, 391, 519, 532, CODE OF CANON LAW, *supra* note 4, at 141, 145, 197, 203.

25. See *supra* notes 17-24 and accompanying text.

26. See DIGNAN, *supra* note 1, at 268.

27. HARRY G. HENN & JOHN R. ALEXANDER, LAWS OF CORPORATIONS 17 (3d ed. 1983).

28. *Id.* at 15, 17.

29. *Id.* at 18.

30. See DIGNAN, *supra* note 1, at vii.

31. See discussion *infra* Parts IV.A-B, E.

32. Kauper & Ellis, *supra* note 16, at 1540.

33. See *supra* note 32 and accompanying text.

incorporate to hold property.<sup>34</sup> There is also a fifth, or combined, possibility for incorporation.<sup>35</sup> 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.<sup>36</sup> The fifth possibility is found in states that allow for general church incorporation and for the option to form either type of corporation.<sup>37</sup> Appendix A contains a list divided according to these five possibilities, including citations to the pertinent legislation.

#### IV. PARADIGMS OF INCORPORATION STATUTES

##### A. *First Paradigm—Specific Corporations Sole Statutes*

In the legislation this article covers there were no general state statutes that allowed for the Church to form a corporation sole.<sup>38</sup> There were twelve cases: the dioceses of Baltimore, Maryland; Boston, Massachusetts; Charleston, South Carolina; Chicago, Illinois; Covington, Kentucky; Fall River, Massachusetts; Louisville, Kentucky; Manchester, New Hampshire; Portland, Maine; Providence, Rhode Island; Springfield, Massachusetts; and Worcester, Massachusetts, where a general state 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.<sup>39</sup> The Maryland legislature enacted the earliest of these special laws, which created a corporation sole in the Archbishop of Baltimore in 1832.<sup>40</sup> In 1845, the Illinois legislature passed an act allowing the Bishop of Chicago to create a corporation sole.<sup>41</sup> The Illinois law was amended in 1861, but its essence remained unchanged.<sup>42</sup>

By 1853 the legislature of Kentucky joined in creating a corporation sole in the Bishop of Covington.<sup>43</sup> The legislature of South Carolina followed suit in 1880 by creating a corporation sole in the Bishop of Charleston.<sup>44</sup> In 1887, the legislatures of Kentucky and Maine created corporations sole in the Bishops of Louisville and Portland, respectively.<sup>45</sup>

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34. See discussion *infra* Parts IV.A-D.

35. See discussion *infra* Part IV.E.

36. See discussion *infra* Parts IV.A-D.

37. See discussion *infra* Part IV.E.

38. See discussion *infra* Part IV.A.

39. See discussion *infra* Parts IV.A, C-E.

40. Law of Mar. 23, 1833, ch. 308, § 1, 1832 Md. Laws 376.

41. Law of Feb. 24, 1845, § 1, 1845 Ill. Laws 321.

42. See Law of Feb. 20, 1861, § 1, 1861 Ill. Laws 78.

43. Law of Mar. 9, 1854, ch. 850, § 1, 1887 Ky. Acts 391.

44. Act of Dec. 13, 1880, no. 264, 1880 S.C. Acts 321.

45. Law of Apr. 18, 1888, ch. 1123, § 1, 1887 Ky. Acts 263; Law of Feb. 25, 1887, ch. 151, § 1, 1887 Me. Laws 194.

Massachusetts followed in 1897 and 1898 with the creation of a corporation sole for the Archbishop of Boston and the Bishop of Springfield.<sup>46</sup> 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.<sup>47</sup>

### B. 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.<sup>48</sup> 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.<sup>49</sup>

### C. Third Paradigm—Specific Corporations Aggregate States

The next two paradigms address jurisdictions in which the Church has itself sought exceptions to the general rule in order to incorporate as a corporation sole.<sup>50</sup> 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 corporations aggregate are Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, Rhode Island, and Wisconsin.<sup>51</sup> 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 in the Northeast are historically more likely to have restrictive

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46. Law of June 10, 1897, ch. 506, § 1, 1897 Mass. Acts 1505; Law of Apr. 2, 1898, ch. 368, § 1, 1898 Mass. Acts 174.

47. Law of May 4, 1900, § 1, 1900 R.I. Pub. Laws 133; Law of 1901, ch. 232, § 1, 1901 N.H. Laws 723; Law of May 28, 1904, ch. 390, § 1, 1904 Mass. Acts 716; Law of Mar. 13, 1950, ch. 197, § 1, 1950 Mass. Acts 114.

48. ALA. CODE § 10A-20-1.01 (2012); ALASKA STAT. ANN. § 10.40.110 (West 2012); ARIZ. REV. STAT. ANN. § 10-11901 (2012) (West); CAL. CORP. CODE § 10002 (West 2012); COLO. REV. STAT. § 7-52-102 (2012); HAW. REV. STAT. § 419-1 (2012); IDAHO CODE ANN. § 30-3-15 (2012); MONT. CODE ANN. § 35-3-201 (2011); OR. REV. STAT. § 65.067 (2011); UTAH CODE ANN. § 16-7-1 (West 2012); WASH. REV. CODE § 24.12.010 (2012); WYO. STAT. ANN. § 17-8-116 (West 2012).

49. *See, e.g.*, WASH. REV. CODE § 24.12.010 (describing how churches and religious societies can incorporate as corporations sole).

50. *See* discussion *infra* Parts IV.C-D.

51. CONN. GEN. STAT. § 33-279 (2012); DEL. CODE ANN. tit. 27, § 115 (West 2012); MD. CODE ANN., CORPS. & ASS'NS § 5-315 (West 2012); MASS. GEN. LAWS ch. 67, § 44 (2012); N.J. STAT. ANN. § 16:15-1 (West 2012); N.Y. RELIG. CORP. LAW § 90 (McKinney 2012); R.I. GEN. LAWS § 7-6-3 (2012); WIS. STAT. § 187.19 (2011).

policies on Church ownership of property.<sup>52</sup> 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.<sup>53</sup> This core group of states is also the region where the law has remained most constant since 1933.<sup>54</sup> The group of states following this paradigm today has not changed in composition since Dignan’s research in 1933.<sup>55</sup>

*D. 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, represents the most diverse set of laws pertaining to the issue of Church property ownership.<sup>56</sup> In this group, there are several instances in which the general laws addressing the issue of religious corporations have been repealed and special laws viewing religious corporations as general nonprofit corporations have been enacted.<sup>57</sup> Vermont has specific laws addressing the incorporation of Protestant churches, but is silent on the topic of the Catholic Church.<sup>58</sup> The remaining four cases: Illinois, Kentucky, 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.<sup>59</sup>

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52. See Kauper & Ellis, *supra* note 16.

53. See discussion *supra* Part IV.A.

54. See *infra* note 55 and accompanying text.

55. See generally DIGNAN, *supra* note 1, at 245-68. Chapter VIII of Dignan’s work, The Present Legal Status, outlines the laws in effect in 1933 concerning incorporation of religious property. *Id.*

56. ARK. CODE ANN. § 4-28-205 (West 2012); 805 ILL. COMP. STAT. 110/46a (2012); IND. CODE § 23-17-2-25 (2012); KAN. STAT. ANN. § 17-1701 (2012); KY. REV. STAT. ANN. § 273.167 (West 2012); ME. REV. STAT. tit. 13, § 2861 (2011); MICH. COMP. LAWS § 450.178 (2012); MINN. STAT. § 315.15 (2012); MISS. CODE. ANN. § 79-11-31 (2011); MO. ANN. STAT. § 352.010 (West 2012); NEB. REV. STAT. § 21-1920 (2012); N.H. REV. STAT. ANN. § 306:4 (2012); N.M. STAT. ANN. § 53-8-4 (2012); N.C. GEN. STAT. § 61-5 (2011); S.D. CODIFIED LAWS § 47-22-5 (2012); TENN. CODE ANN. § 66-2-201 (2012); TEX. BUS. ORGS. CODE ANN. § 22.101 (West 2011); VT. STAT. ANN. tit. 27, § 701 (2012).

57. See, e.g., NEB. REV. STAT. § 21-801 to 21-854 *repealed by* Laws of 1967, ch. 102, § 1 (dealing specifically with religious societies), *and* NEB. REV. STAT. § 21-1920 (providing generally that one or more persons may incorporate as a nonprofit corporation); see, e.g., KY. REV. STAT. ANN. § 273.020 (repealed 1968) (referring specifically to religious, charitable, and educational societies), *and* KY. REV. STAT. ANN. § 273.161 (2011) (providing for nonprofit corporations).

58. See, e.g., VT. STAT. ANN. tit. 27, § 781 (2012) (addressing property held by the Baptist Church).

59. See discussion *supra* Part IV.A.



*E. 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, West Virginia, and the District of Columbia; and has similar issues in comparison to the fourth paradigm group.<sup>60</sup> In this group there were also repeals of general laws and enactments of special or private laws that eliminated any distinction between religious corporations and non-profit corporations.<sup>61</sup> However, this group differs from the fourth paradigm because its states allow either form of incorporation.<sup>62</sup> Assuming Dignan's assertion is accurate, that corporations sole best suit the hierarchical nature of the Church,<sup>63</sup> it is likely that the Church would choose to form a corporation sole in these jurisdictions.

V. 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.<sup>64</sup> Dignan does not specifically identify a set of paradigms for his survey, but a closer analysis of his work allows for the identification of five distinct paradigms.<sup>65</sup> In Dignan's work, the first four paradigms align with the first four paradigms in this study.<sup>66</sup> However, the fifth paradigm of this study, where general statutes allow for incorporation under either sole or aggregate mechanisms, did not exist in 1933.<sup>67</sup> The fifth paradigm in Dignan's work is one in which a small

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60. D.C. CODE § 29-401.02 (2012); FLA. STAT. § 617.0301 (2012); GA. CODE ANN. § 14-3-201 (West 2011); IOWA CODE § 504.141 (2012); LA. REV. STAT. ANN. § 12:202 (2011); NEV. REV. STAT. § 84.010 (2011); N.D. CENT. CODE § 10-33-05 (2011); OHIO REV. CODE ANN. § 1702.09 (West 2011); OKLA. STAT. tit. 18, § 1005 (2012); 10 PA. STAT. ANN. § 21 (West 2012); S.C. CODE ANN. § 33-31-140 (2012); VA. CODE ANN. § 57-16 (2011); W. VA. CODE § 35-1-7 (2012).

61. *See, e.g.*, 18 OKLA. STAT. tit. 18, §§ 541, 542 *repealed by* Laws of 1986, ch. 292, § 160 (referring to the property rights of religious organizations), *and* OKLA. STAT. tit. 18, § 1005 (2012) (providing that any person can form a corporation); *see, e.g.*, N.D. CENT. CODE § 10-08 (repealed 1997) (dealing with religious, educational, and benevolent corporations), *and* N.D. CENT. CODE § 10-33-05 (2011) (providing that one or more persons may incorporate as a nonprofit corporation).

62. *See, e.g.*, OKLA. STAT. tit. 18, § 1005 (providing that any person can form a corporation with no distinction between corporation sole or aggregate).

63. *See* DIGNAN, *supra* note 1, at 267-68.

64. *Id.* at 245-68.

65. *See id.*

66. *See, e.g.*, *supra* note 29 and accompanying text.

67. *Compare supra* Part IV.E *with* DIGNAN, *supra* note 1, at 245-68.

number of states proscribed the incorporation of religious organizations through constitutional provisions.<sup>68</sup>

Just as is currently the case, Dignan did not identify any state in which the general statutes explicitly authorized corporations sole by the Church (first paradigm).<sup>69</sup> He did identify a small group of six dioceses where bishops or archbishops of the Church incorporated as corporations sole through special or private laws.<sup>70</sup> The group of dioceses that Dignan identified includes Baltimore, Boston, Charleston, Chicago, Manchester, and Providence.<sup>71</sup> 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.<sup>72</sup> The Diocese of Worcester, Massachusetts, became the twelfth first paradigm corporation sole diocese when the state legislature granted it the option to form a corporation sole in 1950.<sup>73</sup> 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.<sup>74</sup> 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.<sup>75</sup> These laws granting the option of corporation sole to the Church appeared in seven states, which were evenly spread throughout the second and third paradigms.<sup>76</sup> 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.<sup>77</sup> This organizational breakdown tends to support the hypothesis that, prior to the twentieth century, the Church deliberately labored to procure legislation favorable to its hierarchical nature in areas of

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68. DIGNAN, *supra* note 1, at 261.

69. *See* discussion *supra* Part IV.A; *see also* DIGNAN, *supra* note 1, at 245-68.

70. DIGNAN, *supra* note 1, at 249-63.

71. *Id.*

72. *Compare generally* DIGNAN, *supra* note 1, at 245-68 *with supra* Part IV.A.

73. Law of Mar. 5, 1950, ch. 197, § 1, 1950 Mass. Acts 114.

74. *See* discussion *supra* Part IV.A.

75. *See supra* Part IV.A and text accompanying note 72.

76. *See* discussion *supra* Part IV.A.

77. *See* discussion *supra* Part IV.A.

the country where a traditional distrust and historical animosity toward the Church existed.<sup>78</sup>

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.<sup>79</sup> Since 1935, there has been minimal change in the composition of this group. 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.<sup>80</sup> 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.<sup>81</sup> With the exception of Alabama, and, at the time of Dignan's work, Georgia, the preponderance of the states where a corporation sole is allowed as a means of incorporation for churches fall, geographically, in the West.<sup>82</sup> Further, Alaska and Hawaii, the two states added since Dignan's survey, have fallen within this paradigm.<sup>83</sup>

The third paradigm group, where specific statutes require the Church to incorporate as a corporation aggregate, has been the most stable of all paradigms.<sup>84</sup> The law and the composition of this group of eight states have not changed since 1935.<sup>85</sup> 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.<sup>86</sup>

The fourth paradigm, where general statutes referring to churches and religious societies require incorporation as a corporation aggregate, was the largest concentration of states in 1935 and remains the largest today.<sup>87</sup> Twenty-nine out of forty-eight states in 1935, plus the District of Columbia, fell within the fourth paradigm.<sup>88</sup> Today this group has declined to include only nineteen states despite Dignan's assertion that the Church should have made efforts to change legislation in its favor.<sup>89</sup> This diminution in number appears to be linked to changes in law reflecting societal changes. Of the

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78. See Kauper & Ellis, *supra* note 16.

79. DIGNAN, *supra* note 1, at 245-62.

80. See discussion *supra* Part IV.B.

81. See discussion *supra* Part IV.E.

82. See discussion *supra* Part IV.B; see also DIGNAN, *supra* note 1, at 245-68.

83. See discussion *supra* Part IV.B.

84. See *supra* note 54 and accompanying text.

85. See *supra* note 54 and accompanying text.

86. See discussion *supra* Part IV.C.

87. DIGNAN, *supra* note 1, at 246-60; see discussion *supra* Part IV.D.

88. DIGNAN, *supra* note 1, at 246-60.

89. See discussion *supra* Part IV.D; DIGNAN, *supra* note 1, at 268.

eleven states where a paradigm shift occurred, only three: Colorado, Montana, and Oregon, moved to a regime under the second paradigm, requiring the creation of corporations sole for churches in general.<sup>90</sup> 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.<sup>91</sup> A significant number of these jurisdictions shifting to the new paradigm drafted their new legislation without reference to churches or religious organizations.<sup>92</sup> These jurisdictions include Florida, Iowa, Louisiana, Nevada, North Dakota, and the District of Columbia, which all fell within the fourth paradigm in 1935, but have now all changed their legislation to address incorporation of non-profit organizations under either aggregate or sole regimes.<sup>93</sup> Further, the law in Georgia (formerly in the second paradigm) also signaled this same shift by repealing its previous law in favor of an enactment addressing incorporation of non-profit organizations under either aggregate or sole regimes.<sup>94</sup>

#### VI. 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.<sup>95</sup> “[E]ach state proceed[ed on this path by] different [means] and at a different pace.”<sup>96</sup> By 1933, there were three states: Missouri, Virginia, and West Virginia, that retained some kind of constitutional prohibition against incorporating churches or religious organizations, dating to the disestablishment period.<sup>97</sup>

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.”<sup>98</sup> 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 corporations aggregate to hold

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90. See discussion *supra* Part IV.B.

91. See discussion *supra* Part IV.E.

92. See discussion *supra* Part IV.E.

93. DIGNAN, *supra* note 1, at 245-63; see discussion *supra* Part IV.E.

94. See, e.g., GA. CODE ANN. § 14-5-40 (2011) (allowing religious societies to form nonprofit corporations).

95. Carl H. Esbeck, *The Establishment Clause as a Structural Restraint: Validations and Ramifications*, 18 J.L. & POL. 445, 447 (2002).

96. *Id.*

97. DIGNAN, *supra* note 1, at 254, 261.

98. MO. CONST. of 1875, art. II, § 8.

property.<sup>99</sup> Twelve years after Dignan completed his survey, the prohibition against incorporation of churches or religious organizations vanished with the enactment of the Missouri Constitution of 1945.<sup>100</sup>

The situation of church incorporation in Virginia and West Virginia, at the time of Dignan's survey, was slightly more draconian than in Missouri.<sup>101</sup> 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 the title to church property to an extent to be limited by law."<sup>102</sup> In West Virginia, where the legal framework had closely mirrored Virginia's after the breakup of the commonwealth in 1861, its constitution 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 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.<sup>103</sup>

This constitutional prohibition against church incorporation is still in effect in West Virginia.<sup>104</sup> However, general laws have been enacted to allow churches and religious organizations to hold property within certain limitations.<sup>105</sup> These limitations applied to 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.<sup>106</sup>

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 Thomas Jefferson and James Madison's proposal of disestablishment.<sup>107</sup> By the early 1840s, Virginia began permitting limited ownership of properties to churches while still restricting their property rights.<sup>108</sup> In 1902, the Virginia legislature amended the law to allow churches to hold real property in limited acreage.<sup>109</sup> By the turn of the present century, the amount of acreage that

99. MO. REV. STAT. § 4996 (1929).

100. MO. CONST. of 1945, art. II (Article 8 provisions have been removed from Missouri's current Constitution).

101. See *infra* notes 101-102 and accompanying text.

102. VA. CONST. of 1851, art. IV, § 32.

103. W. VA. CONST. art. VI, § 47; see also W. VA. CODE § 35-3-6 (1932).

104. W. VA. CONST. art. VI, § 47.

105. W. VA. CODE §§ 35-1-5, 35-1-8 (2012).

106. *W. Va. v. Am. Baptist Home Mission Soc'y*, 123 S.E. 440, 441 (W. Va. 1924).

107. Mathew D. Staver & Anita L Staver, *Disestablishmentarianism Collides with the First Amendment: The Ghost of Thomas Jefferson Still Haunts Churches*, 33 CUMB. L. REV. 43, 43-49 (2002).

108. *Id.* at 49.

109. *Id.*

churches were permitted to own had increased to fifteen acres within city limits, unless the city passed a specific ordinance that could authorized up to fifty acres.<sup>110</sup> In early 2002, the Thomas Road Baptist Church of Lynchburg, Virginia, pursued an action to test the constitutionality of the Virginia prohibition against the incorporation of churches.<sup>111</sup> The Thomas Road church began by filing articles of incorporation with the State Corporation Commission (“SCC”)—these articles were promptly 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.”<sup>112</sup> The Thomas Road church then filed a suit under 42 U.S.C. § 1983 on the theory that the SCC’s failure to allow incorporation amounted to a denial of Thomas Road’s constitutional rights under the Free Exercise Clause of the First Amendment of the United States Constitution.<sup>113</sup> The district court found in favor of the Thomas Road church and declared that the portion of section 14(20) of Article IV of the Constitution of Virginia that prohibited the incorporation of churches to be in violation of the First Amendment’s guarantee of the free exercise of religion.<sup>114</sup> Virginia’s General Assembly responded by ratifying an amendment that deleted the paragraph related to charters of incorporation of churches from the constitution.<sup>115</sup> The present law in Virginia allows for the creation of either type of corporation for churches and religious organizations.<sup>116</sup>

## VII. CONCLUSION

In the present situation, there are twenty-five jurisdictions, twenty-four states plus the District of Columbia, which allow religious entities to form corporations sole.<sup>117</sup> In none of these locations did the statute address the Church specifically; rather it referred to religious entities in general.<sup>118</sup> 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

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110. *Id.*

111. *Falwell v. Miller*, 203 F. Supp. 2d 624, 628 (W.D. Va. 2002).

112. *Id.*

113. *Id.*

114. *Id.* at 632.

115. VA. CONST. art. IV, § 14 (amended 2006).

116. VA. CODE ANN. § 57-58 (2011).

117. *See* discussion *infra* Parts IV.B, E.

118. *See* ALA. CODE § 10A-20-1.01; ALASKA STAT. ANN. § 10.40.110; ARIZ. REV. STAT. ANN. § 10-11901; CAL. CORP. CODE § 10002; COLO. REV. STAT. § 7-52-102; D.C. CODE § 29-401.02; FLA. STAT. § 617.0301; GA. CODE ANN. § 14-3-201; HAW. REV. STAT. § 419-1; IDAHO CODE ANN. § 30-3-15; IOWA CODE § 504.141; LA. REV. STAT. ANN. § 12:202; MONT. CODE ANN. § 35-3-201; NEV. REV. STAT. § 84.010; N.D. CENT. CODE § 10-33-05; OHIO REV. CODE ANN. § 1702.09; OKLA. STAT. tit. 18, § 1005; OR. REV. STAT. § 65.067; 10 PA. STAT. ANN. § 21; S.C. CODE ANN. § 33-31-140; UTAH CODE ANN. § 16-7-1; VA. CODE ANN. § 57-16; WASH. REV. CODE § 24.12.010; W. VA. CODE § 35-1-7; WYO. STAT. ANN. § 17-8-116.

and special laws.<sup>119</sup> In the eight states where the statutes addressed the Church specifically, the choice for incorporation was limited to corporations aggregate.<sup>120</sup> The remaining nineteen states limited the choice to corporations aggregate, but did not specifically refer to the Church.<sup>121</sup> 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.<sup>122</sup> 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.<sup>123</sup>

The present situation is a significant change from the situation Dignan described in 1933.<sup>124</sup> He only identified eight states in which the Church could form a corporation sole through a general statute.<sup>125</sup> He also only identified six dioceses in which the Church could form a corporation sole through the operation of special or private laws.<sup>126</sup> However, we must keep in mind that he failed to identify five other dioceses that had the option of corporation sole at that time.<sup>127</sup> 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.<sup>128</sup> The biggest change has come in the form of a 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 provisions that proscribed the incorporation of churches or religious organizations (Virginia and Missouri).<sup>129</sup> 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.<sup>130</sup> This legislative scheme resembles the regime in place in Virginia prior to the successful constitutional challenge in *Falwell v. Miller*.<sup>131</sup> It stands to reason that West Virginia's constitutional prohibition would suffer the same fate as Virginia's if it were to be challenged in federal court.

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119. See discussion *infra* Part IV.A.

120. See discussion *infra* Part IV.C.

121. See discussion *infra* Part IV.D.

122. See discussion *supra* Part V.II.

123. See discussion *supra* Part V.II.

124. See DIGNAN, *supra* note 1, at 245-68.

125. *Id.* at 245-62 (identifying Alabama, Arizona, California, Georgia, Idaho, Utah, Washington, and Wyoming).

126. *Id.* at 249-63 (identifying Illinois, Massachusetts, New Hampshire, Rhode Island, South Carolina, and Maryland).

127. See discussion *supra* Part V.

128. See discussion *supra* Part IV.C.

129. See discussion *supra* Part VI.

130. See discussion *supra* Part VI.

131. 203 F. Supp. 2d 624, 624, 628.

## APPENDIX A

## I. STATES WITH SPECIFIC STATUTES ALLOWING FOR CORPORATIONS SOLE

*Maryland*

Diocese of Baltimore:

Law of Mar. 23, 1833, ch. 308, § 1, 1832 Md. Laws 376.

Law of Mar. 23, 1868, ch. 268, §§ 1, 2, 1868 Md. Laws 376.

*Massachusetts*

Diocese of Boston:

Law of June 10, 1897, ch. 506, § 1, 1897 Mass. Acts 1505.

*South Carolina*

Diocese of Charleston:

Law of Dec. 13, 1880, no. 264, 1880 S.C Acts 321.

*Illinois*

Diocese of Chicago:

Law of Feb. 20, 1861, § 1, 1861 Ill. Laws 78.

*Massachusetts*

Diocese of Fall River:

Law of May 28, 1904, ch. 390, § 1, 1904 Mass. Acts 716.

Diocese of Springfield:

Law of Apr. 2, 1898, ch. 368, § 1, 1898 Mass. Acts 174.

Diocese of Springfield:

Law of Apr. 2, 1898, ch. 368, § 1, 1898 Mass. Acts 174.

*Kentucky*

Diocese of Louisville:

Law of Apr. 18, 1888, ch. 1123, § 1, 1887 Ky. Acts 263.

*New Hampshire*

Diocese of Manchester:

Law of 1901, ch. 232, § 1, 1901 N.H. Laws 723.



*Maine*

Diocese of Portland:  
Law of Feb. 25, 1887, ch. 151, § 1, 1887 Maine Laws 194.

*Rhode Island*

Diocese of Providence:  
Law of May 4, 1900, § 1, 1900 R.I. Pub. Laws 133.

II. STATES WITH GENERAL STATUTES ALLOWING FOR CORPORATIONS  
SOLE

*Alabama*

With referent to the Catholic hierarchy – *i.e.* bishop, diocese.  
ALA. CODE § 10A-20-1.01 (2012), *as amended and renumbered by*  
2009 Ala. Acts 2009-513, § 324.  
ALA. CODE § 10A-20-1.05 (2012), *as amended and renumbered by*  
2009 Ala. Acts 2009-513, § 324.

*Alaska*

ALASKA STAT. § 10.40.020 (2012).  
ALASKA STAT. § 10.40.110 (2012).

*Arizona*

ARIZ. REV. STAT. ANN. § 10-11901 (2012).

*California*

With referent to the Catholic hierarchy – *i.e.* bishop, diocese.  
CAL. CORP. CODE § 10002 (West 2012).  
CAL. CORP. CODE § 10003 (West 2012).

*Colorado*

With referent to the Catholic hierarchy – *i.e.* bishop, diocese.  
COLO. REV. STAT. § 7-52-101 (2012), *amended by* 2004 Colo. Legis.  
Serv. ch. 343 (West).  
COLO. REV. STAT § 7-52-102 (2012), *amended by* 2004 Colo. Legis.  
Serv. ch. 343 (West).

*Hawaii*

HAW. REV. STAT. § 419-1 (2012).

*Idaho*

IDAHO CODE ANN. § 30-1101 (2012).

IDAHO CODE ANN. §§ 30-1101 - 30-1110 (2012), *repealed by* 1979 Idaho Sess. Laws ch. 159.

*Montana*

MONT. CODE ANN. § 35-3-201 (2011).

*Oregon*

OR. REV. STAT. § 65.067 (2011).

*Utah*

UTAH CODE ANN. § 16-7-1 (West 2012).

UTAH CODE ANN. § 16-7-2 (West 2012).

*Washington*

WASH. REV. CODE § 24.12.010 (2012).

*Wyoming*

WYO. STAT. ANN. § 17-8-110 (2012).

WYO. STAT. ANN. § 17-8-116 (2012).

III. STATES WITH SPECIFIC STATUTES ALLOWING FOR CORPORATIONS  
AGGREGATE

*Connecticut*

CONN. GEN. STAT. § 33-279 (2012).

*Delaware*

DEL. CODE ANN. tit. 27, § 115 (2012).

*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.

Md. Code Ann., Corps. & Ass'ns § 5-315 (West 2012).

*Baltimore*

Law of Mar. 23, 1833, ch. 308, § 1, 1832 Md. Laws 376.

Law of Mar. 23, 1868, ch. 268, §§ 1, 2, 1868 Md. Laws 376.

*Massachusetts*

Except the Archbishop of Boston, the Bishop of Fall River, and the Bishop of Springfield, which are corporations sole.

MASS. GEN. LAWS ch. 67, § 44 (2012).

Boston:

Law of June 10, 1897, ch. 506, § 1, 1897 Mass. Acts 1505.

Fall River:

Law of May 28, 1904, ch. 390, § 1, 1904 Mass. Acts 716.

Springfield:

Law of Apr. 2, 1898, ch. 368, § 1, 1898 Mass. Acts 174.

*New Jersey*

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

N.J. STAT. ANN. § 16:15-1 (West 2012).

*New York*

New York has a section for Religious Corporations Law with twenty-one 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 Church, the Ruthenian Greek Catholic Church, and the Orthodox Church in America.

N.Y. RELIG. CORP. LAW § 90 (McKinney 2012).

N.Y. RELIG. CORP. LAW § 91 (McKinney 2012).

*Rhode Island*

Except the Bishop of Providence, which is a corporation sole.

R.I. GEN. LAWS § 7-6-3 (2012).

Providence:

Law of May 4, 1900, § 1, 1900 R.I. Pub. Laws 133

*Wisconsin*

WIS. STAT. § 187.19 (2011).

IV. STATES WITH GENERAL STATUTES ALLOWING FOR CORPORATIONS  
AGGREGATE

*Arkansas*

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

ARK. CODE ANN. § 4-28-211 (2012).

*Illinois*

Except for the Bishop of Chicago, which is a corporation sole.

805 ILL. COMP. STAT. 110/46a (2012).

Chicago:

Law of Feb. 20, 1861, § 1, 1861 Ill. Laws 78.

*Indiana*

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

IND. CODE § 23-11-1-1 (2012) (repealed 1971).

IND. CODE §§ 23-11-1-1 - 23-11-10-10 (2012) (repealed 1971).

1971 Ind. Acts (page no.), 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*

KAN. STAT. ANN. § 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, non-stock, and non-profit corporations. KY. REV. STAT. ANN. § 273.020 (West 2011), *repealed by* 1968 Ky. Acts ch. 165, § 70.  
1968 Ky. Acts ch. 165, § 17 Number and Election of Directors.  
The number of directors of a corporation shall not be fewer than three.

Louisville:  
Law of Apr. 18, 1888, ch. 1123, § 1, 1887 Ky. Acts 263.

*Maine*

Except the Bishop of Portland, which is a corporation sole.  
ME. REV. STAT. tit. 13, § 2861 (2011).

Portland:  
Law of Feb. 25, 1887, ch. 151, § 1, 1887 Maine Laws 194.

*Michigan*

MICH. COMP. LAWS § 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, the congregation shall govern a catholic parish. 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*

MISS. CODE ANN. § 79-11-31 (2011).

*Missouri*

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

MO. REV. STAT. § 352.010 (2012).

MO. REV. STAT § 352.020 (2012).

*Nebraska*

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

NEB. REV. STAT. § 21-801 (2011).

§§ 21-801 to 21-854, *repealed by* 1967 Neb. Laws c. 102, § 1.

Religious Societies, Burial Associations (Totally repealed and replaced with Nonprofit Corporations).

1967 Neb. Laws ch. 105, § 1 [Repeals §21-1906].

Relating to Nonprofit Corporations.

1967 Neb. Laws ch. 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.

N.H. REV. STAT. § 306:4 (2012).

Manchester:

Law of 1901, ch. 232, § 1, 1901 N.H. Laws 723.

*New Mexico*

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

N.M. STAT. ANN. § 53-8-18 (2012).

N.M. STAT. ANN. § 53-8-4 (2012).

*North Carolina*

N.C. GEN. STAT. § 61-5 (2011).

*South Dakota*

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

S.D. CODIFIED LAWS § 47-22-5 (2012), *amended by* 2012 S.D. Sess. Laws ch. 222 (SB 66). Incorporators - Articles of incorporation.

*Tennessee*

TENN. CODE ANN. § 66-2-201 (2012).

TENN. CODE ANN. § 66-2-202 (2012).

*Texas*

TEX. BUS. ORGS. CODE ANN. § 22.101 (West 2011).

Tex. Bus. Orgs. Code Ann § 22.204 (West 2011).

*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.

VT. STAT. ANN. tit. 27, § 701 (2012).

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.

D.C. CODE § 29-406.03 (2012).

*Florida*

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

FLA. STAT. § 617.02011 (2012).

FLA. STAT. § 617.01401 (2012), *amended by* 2009 Fla. Laws ch. 2009-205, § 10, effective Oct. 1, 2009.

*Georgia*

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

GA. CODE ANN. § 14-3-201 (2011).

GA. CODE ANN. § 14-3-803 (2011).

*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.

IOWA CODE § 504.141 (2012).

IOWA CODE § 504.201 (2012).

IOWA CODE § 504.803 (2012).

*Louisiana*

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

LA. REV. STAT. ANN. § 12:202 (2011).

*Nevada*

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

NEV. REV. STAT. § 82.085 (2012), *repealed by* 1991 Nev. Stat. 1318.

1991 Nev. Stat. 1267.

NEV. REV. STAT. § 84.010 (2012).

NEV. REV. STAT. § 84.020 (2012).

*North Dakota*

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

N.D. CENT. CODE § 10-33-05 (2011).



*Ohio*

OHIO REV. CODE ANN. § 1702.04 (West 2011).

OHIO REV. CODE ANN. § 1702.09 (West 2011).

*Oklahoma*

OKL. STAT. tit. 18, § 542 (2012).

OKL. STAT. tit. 18, §§ 541, 542 (2012), *repealed by* 1986 Okla. Sess. Laws ch. 292, § 160, eff. Nov. 1, 1986

1986 Okla. Sess. Laws ch. 292, § 2, A Scope of Act.

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

*Pennsylvania*

10 PA. CONS. STAT. § 21 (2012), *repealed by* 1972 Pa. Laws, P.L. 1063, No. 27.1.

Religious societies empowered to hold real estate.

10 PA. CONS. STAT. § 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.

S.C. CODE ANN. § 33-31-201 (2012).

S.C. CODE ANN. § 33-31-140 (2012).

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

Charleston:

Law of Dec. 13, 1880, no. 264, 1880 S.C Acts 321.

*Virginia*

VA. CODE ANN. § 57-58 (2011), *amended by* 2005 Va. Acts ch. 772 (S.B. 1267).

VA. CODE ANN. § 57-16 (2011), *amended by* 2005 Va. Acts ch. 772 (S.B. 1267).

HB 2603, ch. 813, p. 1127.

§ 57-12 of the Code of Virginia is repealed.

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Note: This section limited the amount of land a religious organization could own in VA.

*West Virginia*

W. VA. CODE § 35-1-5 (2012).

W. VA. CODE § 35-1-8 (2012).