Law No. 60

Section 6020.10. — Reports. — (13 L.P.R.A. § 48530)

1. Annual reports required by this Code for Exempt Businesses under Section 2021.01

They must be accompanied by evidence of a minimum annual contribution of ten thousand dollars (10,000), which will *be allocated to non-profit entities operating in Puerto Rico under the Section 1101.01 of the Internal Revenue Code of Puerto Rico, including the Special Fund for Social Equality,* which is not controlled by the same person, nor by his escendants or ascendants, spouses or partners.

Regardless of the amount contributed on the minimum provided in this section, five thousand dollars ($5,000) will be *allocated to entities non-profit organizations that have services aimed at addressing the eradication of child poverty*, that operate in the jurisdiction of Puerto Rico under Section 1101.01 of the Revenue Code Internal, which is not controlled by the same person, nor by his descendants or ascendants, spouses or partners, and that is on the list that will be published by the “[Special Joint Commission of Legislative Funds for Community Impact](https://bvirtualogp.pr.gov/ogp/Bvirtual/leyesreferencia/PDF/Organizaciones%20Sin%20Fines%20de%20Lucro/113-1996/113-1996.pdf)” on or before December 31 of each year in accordance with the provisions of this Code.

Nothing will stop one hundred percent (100%) of the annual contribution is allocated to non-profit entities that are in the aforementioned list. **Two thousand five hundred (2,500) dollars must be allocated to any other non-profit entity operating in Puerto Rico under Section 1101.01** of the Code of Internal Revenue of Puerto Rico, including the [Special Fund for Social Equality](https://bvirtualogp.pr.gov/ogp/Bvirtual/leyesreferencia/PDF/32-2024.pdf)**,** which does not is controlled by the same person, nor by their descendants or ascendants, spouses or partners and **that does not appears on the list** published by the [Special Commission on Legislative Funds for Community Impact](https://bvirtualogp.pr.gov/ogp/Bvirtual/leyesreferencia/PDF/Organizaciones%20Sin%20Fines%20de%20Lucro/157-2015/157-2015.pdf).

The Exempt Business **will have to provide evidence** to the Office of Exemption **that the selected nonprofit entity is an entity that provides services direct to the community.** *The contribution will be made directly to the non-profit entity selected by the Exempt Business under Section 2021.01* that makes the annual contribution. However, the Exemption Office will send, no later than thirty (30) days to the [Special Commission on Legislative Funds for Community Impact](https://bvirtualogp.pr.gov/ogp/Bvirtual/leyesreferencia/PDF/Organizaciones%20Sin%20Fines%20de%20Lucro/157-2015/157-2015.pdf) a detailed report of non-profit entities that received the contributions. **The remaining two thousand five hundred ($2,500) must be allocated to the** [**Special Fund for Social Equality.**](https://bvirtualogp.pr.gov/ogp/Bvirtual/leyesreferencia/PDF/32-2024.pdf)