

Guidance Document

Subject: Exemptions for Faith-Based Organizations

Statute or Rule: Minnesota Statutes Section 157.22 Exemptions

Supersedes: N/A

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Purpose

This document provides guidance for the changes that were made to Minnesota Statutes Section 157.22 during the 2011 Legislative Session. The Minnesota Department of Health (MDH) is providing this information to assist regulators in applying these changes consistently statewide.

Background

Minnesota Statutes Chapter 157 governs the licensure and inspection of public food and beverage establishments, hotels, motels, lodging establishments, and resorts. Exemptions for food establishments are found in section 157.22. During the 2011 Legislative Session, Senate File 477 made changes to section 157.22. The changes affect **faith-based organizations** and are effective August 1, 2011.

Intent of the Legislation:

The language changes are intended to exempt from licensure food served at weddings, funerals, and fellowship meals (fellowship meals are meals that are associated with a religious activity) from licensure. The language also is intended to allow food served at the occasional fund raiser or community festival held on church properties to be exempt from licensure. The changes were not intended to exempt school lunches, youth camps, swimming pools, lodging facilities, etc. that are located on the property of a faith-based organization. Examples of faith-based organizations are places of worship including, but not limited to churches, temples, mosques and synagogues.

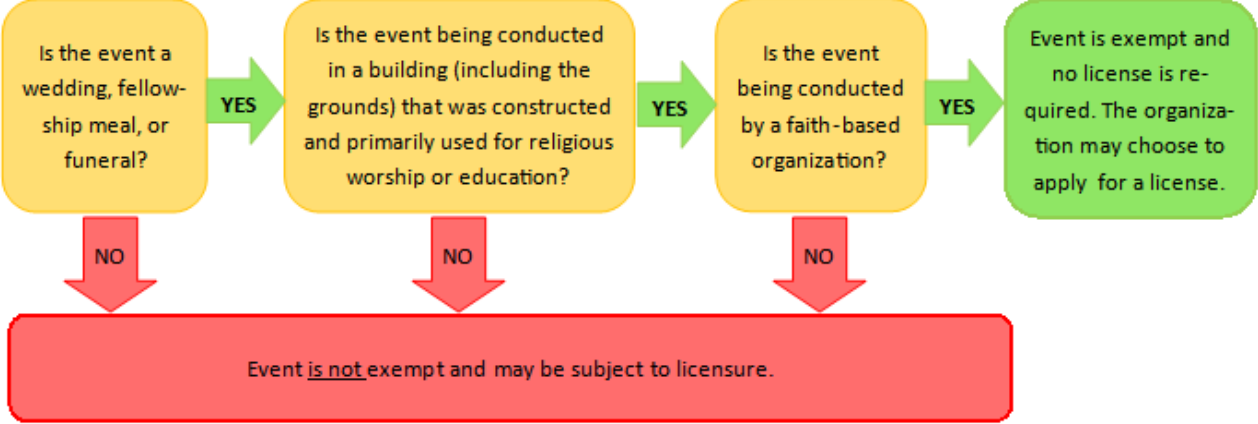
Changes to Section 157.22 Exemptions Affecting Faith-Based Organizations (New statutory language is underlined.)

1. weddings, fellowship meals, or funerals conducted by a faith-based organization using any building constructed and primarily used for religious worship or education
2. food served at fund-raisers or community events conducted in the building or on the grounds of a faith-based organization, provided that a certified food manager, or a volunteer trained in a food safety course, trains the food preparation workers in safe food handling practices. This exemption does not apply to faith-based organizations at the state agricultural society or county fairs or to faith-based organizations that choose to apply for a license

Interpretations and Determining the Exemption

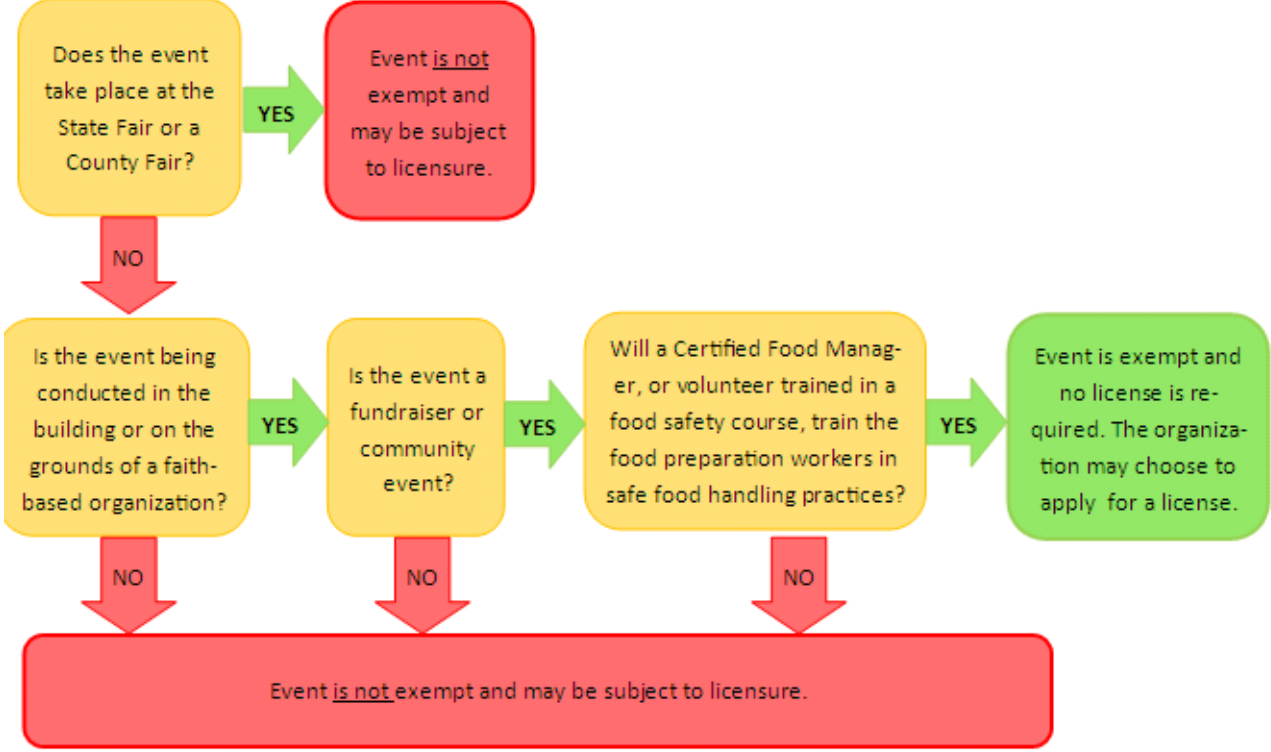
1. Faith-based organizations are exempt from licensure and inspection if they prepare and serve food at weddings, fellowship meals, or funerals when these events take place at any building (or on its grounds) that was constructed and primarily used for religious worship or education.

Determining the Exemption:



2. Food served at fund-raisers or community events conducted in the building or on the grounds of a faith-based organization is exempt from licensure and inspection, provided that a certified food manager, or a volunteer trained in a food safety course, trains the food preparation workers in safe food handling practices. *This exemption does not apply to faith-based organizations at the State Fair or county fairs, or to faith-based organizations that choose to apply for a license.*

Determining the Exemption:



Applicable Laws: Minnesota Statute 157.22
Minnesota Rules, chapter 4626

Reference Documents:

Tax Guide for Churches and Religious Organizations - <http://www.irs.gov/pub/irs-pdf/p1828.pdf>

501c3 - <http://www.irs.gov/charities/charitable/article/0,,id=96099,00.html>

501c4 - <http://www.irs.gov/pub/irs-tege/eotopici03.pdf>

501c6 - <http://www.irs.gov/charities/nonprofits/article/0,,id=96107,00.html>

501c7 - <http://www.irs.gov/pub/irs-tege/eotopicc96.pdf>

501c10 - <http://www.irs.gov/pub/irs-tege/eotopicf04.pdf>

501c19 - <http://www.irs.gov/charities/nonprofits/article/0,,id=96230,00.html>

Frequently Asked Questions

- 1. A faith-based organization has a fund-raising meal (example: a fish fry) every Friday. Are these types of events exempt?** Yes, fundraising events in the church or on the grounds are exempt if a certified food manager, or volunteer trained in food safety, trains the event food workers.
- 2. Are meals that are prepared on-site and transported off-site exempt (i.e., Meals on Wheels, Loaves and Fishes, etc.)?** No. Food that is prepared on-site, but transported to another location requires a license.
- 3. If a ball field is located on the property of a faith-based organization and the organization sells concessions at the games to raise funds, are the concessions exempt?** Yes, fundraising events in the building or on the grounds of a faith-based organization are exempt if a certified food manager, or volunteer trained in food safety, trains the event food workers.
- 4. If members of a faith-based organization prepare food in their unlicensed, exempted kitchen for sale at another location, are they also exempt from licensure at the other location?** No. They must obtain a license for food sold at another location, and the food must be prepared in a licensed kitchen.
- 5. Are faith-based retreat and event centers exempt?** No, these are not fund-raisers or community events. These centers may need to be licensed for both food and lodging.
- 6. Are food events at YMCA or YWCA exempt?** No, the buildings that house these organizations were not built primarily for religious purposes.

7. **Which food safety courses are available to a faith based volunteer in order to qualify for the exemption?** The statute language does not specifically state what qualifies as a food safety course. However, several options exist:
- Food Manager Certification courses are listed on the MDH website (<http://www.health.state.mn.us/divs/eh/food/fmc/courses.html>)
 - University of Minnesota Extension teaches a course called *Cooking Safely for a Crowd* (<http://www.extension.umn.edu/foodsafety/components/quantitycooks.htm>)
 - Food Manager Certification certificates expire every three years. MDH recommends that volunteers obtain continuing education credits at least every three years.
8. **Can a faith-based organization allow other groups to sell food on their property or building without a license?** Yes, as long as the event is a fundraiser or community event (example: Boy Scouts' pancake breakfast), and if a certified food manager, or volunteer trained in a food safety course, trains the workers in safe food handling practices.
9. **How will MDH track the faith-based organizations and the requirement that they have a certified food manager or a volunteer trained in food safety?** When a complaint is received, violations of this part of the statute will receive follow-up.
10. **Can a faith based organization decide not to follow this requirement or not be licensed?** Faith based organizations must either follow this requirement or obtain a license.
11. **Is a school or day care food service located in a building constructed and primarily used for religious worship or education exempt?** No.
12. **Are potlucks exempt from licensure?** Yes.


EHS MANAGEMENT APPROVAL


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