

substituted for “Nothing in this subsection shall be construed to” for consistency in the revised title and to eliminate unnecessary words.

§ 100108. Duty to maintain tax-exempt status

The corporation shall maintain its status as an organization exempt from taxation under the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.).

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1366.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
100108	36:1714 (1st sentence).	Nov. 20, 1981, Pub. L. 97–82, §15 (1st sentence), 95 Stat. 1093.

§ 100109. Records and inspection

- (a) RECORDS.—The corporation shall keep—
 - (1) correct and complete records of account;
 - (2) minutes of the proceedings of its members, board of directors, and committees having any of the authority of its board of directors; and
 - (3) at its principal office, a record of the names and addresses of its members entitled to vote.

(b) INSPECTION.—A member entitled to vote, or an agent or attorney of the member, may inspect the records of the corporation for any proper purpose, at any reasonable time.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1366.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
100109	36:1710.	Nov. 20, 1981, Pub. L. 97–82, §10, 95 Stat. 1092.

The word “records” is substituted for “books and records” for consistency in the revised title and with other titles of the United States Code. The words “Nothing in this section shall be construed to contravene any applicable State law” are omitted as unnecessary.

§ 100110. Service of process

The corporation shall comply with the law on service of process of each State in which it is incorporated and each State in which it carries on activities.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1366.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
100110	36:1704.	Nov. 20, 1981, Pub. L. 97–82, §4, 95 Stat. 1091.

The words “in furtherance of its corporate purposes” are omitted as unnecessary.

§ 100111. Liability for acts of officers and agents

The corporation is liable for the acts of its officers and agents acting within the scope of their authority.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1366.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
100111	36:1709.	Nov. 20, 1981, Pub. L. 97–82, §9, 95 Stat. 1092.

§ 100112. Annual report

The corporation shall submit an annual report to Congress on the activities of the corporation during the prior fiscal year. The report shall be submitted at the same time as the report of the audit required by section 10101 of this title. The report may not be printed as a public document.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1366.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
100112	36:1711.	Nov. 20, 1981, Pub. L. 97–82, §12, 95 Stat. 1093.

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of reporting provisions in this section, see section 3003 of Pub. L. 104–66, as amended, set out as a note under section 1113 of Title 31, Money and Finance, and page 201 of House Document No. 103–7.

CHAPTER 1101—JEWISH WAR VETERANS OF THE UNITED STATES OF AMERICA, INCORPORATED

- Sec.
- 110101. Definition.
- 110102. Organization.
- 110103. Purposes.
- 110104. Membership.
- 110105. Governing body.
- 110106. Powers.
- 110107. Restrictions.
- 110108. Duty to maintain corporate and tax-exempt status.
- 110109. Records and inspection.
- 110110. Service of process.
- 110111. Liability for acts of officers and agents.
- 110112. Annual report.

§ 110101. Definition

For purposes of this chapter, “State” includes the District of Columbia and the territories and possessions of the United States.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1366.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
110101	36:2713.	Aug. 21, 1984, Pub. L. 98–391, §14, 98 Stat. 1360.

The words “the Commonwealth of Puerto Rico” are omitted as included in “the territories and possessions of the United States”.

§ 110102. Organization

(a) FEDERAL CHARTER.—Jewish War Veterans of the United States of America, Incorporated (in this chapter, the “corporation”), a nonprofit corporation incorporated in New York, is a federally chartered corporation.

(b) EXPIRATION OF CHARTER.—If the corporation does not comply with any provision of this

chapter, the charter granted by this chapter expires.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1367.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
110102(a)	36:2701(a).	Aug. 21, 1984, Pub. L. 98-391, §§1(a), 15 (last sentence), 16, 98 Stat. 1358, 1361.
110102(b)	36:2714 (last sentence). 36:2715.	

In subsection (a), the words “a nonprofit corporation incorporated in New York” are substituted for “organized and incorporated as a nonprofit entity under the laws of the State of New York”, and the words “is a federally chartered corporation” are substituted for “is hereby recognized as such and is granted a Federal charter”, for consistency in the revised title and to eliminate unnecessary words.

In subsection (b), the text of 36:2714 (last sentence) is omitted as included in 36:2715. The words “restrictions or” are omitted as unnecessary.

§ 110103. Purposes

The purposes of the corporation are as provided in its articles of incorporation and include a continuing commitment, on a national basis, to—

- (1) maintain true allegiance to the United States;
- (2) foster and perpetuate true Americanism;
- (3) combat whatever tends to impair the efficiency and permanency of our free institutions;
- (4) uphold the fair name of Jews and fight their battles wherever unjustly assailed;
- (5) encourage the doctrine of universal liberty, equal rights, and full justice to all men;
- (6) combat the powers of bigotry and darkness wherever originating and whatever the target;
- (7) preserve the spirit of comradeship by mutual helpfulness to comrades and their families;
- (8) cooperate with and support existing educational institutions and establish educational institutions;
- (9) foster the education of ex-servicemen and ex-servicewomen and members of the corporation in the ideals and principles of Americanism;
- (10) instill love of country and flag;
- (11) promote sound minds and bodies in members of the corporation and their youth;
- (12) preserve the memories and records of patriotic service performed by the men and women of the Jewish faith and honor their memory; and
- (13) shield from neglect the graves of our heroic dead.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1367.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
110103	36:2703.	Aug. 21, 1984, Pub. L. 98-391, §3, 98 Stat. 1358.

Before clause (1), the word “objects” is omitted as included in “purposes”.

§ 110104. Membership

Except as provided in this chapter, eligibility for membership in the corporation and the rights and privileges of members are as provided in the constitution and bylaws of the corporation.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1367.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
110104	36:2705.	Aug. 21, 1984, Pub. L. 98-391, §5, 98 Stat. 1359.

§ 110105. Governing body

(a) BOARD OF DIRECTORS.—The board of directors and the responsibilities of the board are as provided in the articles of incorporation.

(b) OFFICERS.—The officers and the election of officers are as provided in the articles of incorporation.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1367.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
110105(a)	36:2706.	Aug. 21, 1984, Pub. L. 98-391, §§6, 7, 98 Stat. 1359.
110105(b)	36:2707.	

§ 110106. Powers

The corporation has only the powers provided in its bylaws and articles of incorporation filed in each State in which it is incorporated.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1367.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
110106	36:2702.	Aug. 21, 1984, Pub. L. 98-391, §2, 98 Stat. 1358.

The words “and subject to the laws of such State or States” are omitted as unnecessary.

§ 110107. Restrictions

(a) STOCK AND DIVIDENDS.—The corporation may not issue stock or declare or pay a dividend.

(b) DISTRIBUTION OF INCOME OR ASSETS.—The income or assets of the corporation may not inure to the benefit of, or be distributed to, a director, officer, or member during the life of the charter granted by this chapter. This subsection does not prevent the payment of reasonable compensation to an officer or reimbursement for actual necessary expenses in amounts approved by the board of directors.

(c) LOANS.—The corporation may not make a loan to a director, officer, or employee.

(d) CLAIM OF GOVERNMENTAL APPROVAL OR AUTHORITY.—The corporation may not claim congressional approval or the authority of the United States Government for any of its activities.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1368.)