

(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.

(e) CORPORATE STATUS.—The corporation shall maintain its status as a corporation incorporated under the laws of the Commonwealth of Virginia.

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3002.)

**§ 140407. Tax-exempt status required as condition of charter**

If the corporation fails to maintain its status as an organization exempt from taxation under the Internal Revenue Code of 1986, the charter granted under this chapter shall terminate.

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in text, is classified generally to Title 26, Internal Revenue Code.

**§ 140408. Records and inspection**

(a) RECORDS.—The corporation shall keep—

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

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

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

**§ 140409. 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.

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

**§ 140410. Liability for acts of officers and agents**

The corporation is liable for any act of any officer or agent of the corporation acting within the scope of the authority of the corporation.

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

**§ 140411. Annual report**

The corporation shall submit to Congress an annual report on the activities of the corporation during the preceding fiscal year. The report shall be submitted at the same time as the report of the audit required by section 10101(b) of

this title. The report may not be printed as a public document.

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

**§ 140412. Definition**

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

(Added Pub. L. 111-95, §1(a), Nov. 6, 2009, 123 Stat. 3003.)

**CHAPTER 1405—MILITARY ORDER OF THE PURPLE HEART OF THE UNITED STATES OF AMERICA, INCORPORATED**

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140511.	Distribution of assets on dissolution or final liquidation.

**§ 140501. Organization**

(a) FEDERAL CHARTER.—Military Order of the Purple Heart of the United States of America, Incorporated (in this chapter, the “corporation”), is a federally chartered corporation.

(b) PLACE OF INCORPORATION AND DOMICILE.—The corporation is declared to be incorporated and domiciled in the District of Columbia.

(c) PERPETUAL EXISTENCE.—Except as otherwise provided, the corporation has perpetual existence.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1381.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
140501 .....	36:821.	Aug. 26, 1958, Pub. L. 85-761, §§1, 2, 4(1), 72 Stat. 854, 856.
	36:822. 36:824(1).	

This section is substituted for the source provisions for consistency in the revised title and to eliminate executed and unnecessary words.

**§ 140502. Principles and purposes**

(a) PRINCIPLES.—The principles underlying the corporation are patriotic allegiance to the United States, fidelity to the Constitution and laws of the United States, the security of civil liberty, and the permanence of free institutions.

(b) PURPOSES.—The purposes of the corporation are educational, fraternal, historical, and patriotic, perpetuating the principles of liberty and justice which have created the United States, by—

- (1) commemorating all national patriotic holidays;
- (2) maintaining true allegiance to the Government of the United States and fidelity to its Constitution and laws;