

Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.).

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1444.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170309 .....	36:3614.	Oct. 7, 1985, Pub. L. 99-119, § 15, 99 Stat. 500.

§ 170310. 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. 1444.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170310 .....	36:3610.	Oct. 7, 1985, Pub. L. 99-119, § 10, 99 Stat. 500.

The word “records” is substituted for “books and records” for consistency in the revised title and with other titles of the United States Code.

§ 170311. 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. 1444.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170311 .....	36:3604.	Oct. 7, 1985, Pub. L. 99-119, § 4, 99 Stat. 499.

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

§ 170312. 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. 1444.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170312 .....	36:3609.	Oct. 7, 1985, Pub. L. 99-119, § 9, 99 Stat. 500.

§ 170313. 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. 1444.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170313 .....	36:3611.	Oct. 7, 1985, Pub. L. 99-119, § 12, 99 Stat. 500.

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 205 of House Document No. 103-7.

CHAPTER 1705—POLISH LEGION OF AMERICAN VETERANS, U.S.A.

<i>Sec.</i>	<i>Definition.</i>
170501.	Organization.
170502.	Purposes.
170503.	Membership.
170504.	Governing body.
170505.	Powers.
170506.	Restrictions.
170507.	Duty to maintain tax-exempt status.
170508.	Records and inspection.
170509.	Service of process.
170510.	Liability for acts of officers and agents.
170511.	Annual report.
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§ 170501. 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. 1445.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170501 .....	36:2513.	July 23, 1984, Pub. L. 98-372, § 14, 98 Stat. 1241.

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

§ 170502. Organization

(a) FEDERAL CHARTER.—Polish Legion of American Veterans, U.S.A. (in this chapter, the “corporation”), a nonprofit corporation incorporated in Illinois, 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. 1445.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
170502(a) .....	36:2501.	July 23, 1984, Pub. L. 98-372, §§ 1, 15 (last sentence), 16, 98 Stat. 1239, 1241.
170502(b) .....	36:2514 (last sentence), 36:2515.	