

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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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.

Sec.	Definition.
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.
170512.	

§ 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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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.	

This section is substituted for the source provisions for consistency in the revised title.

§ 170503. Purposes

The purposes of the corporation are as provided in its articles of incorporation. The corporation shall function as a veterans' and patriotic organization as authorized by the laws of each State in which it is incorporated.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1445.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
170503	36:2503.	July 23, 1984, Pub. L. 98-372, § 3, 98 Stat. 1239.

The word "objects" is omitted as unnecessary.

§ 170504. Membership

(a) ELIGIBILITY.—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.

(b) NONDISCRIMINATION.—The terms of membership may not discriminate on the basis of race, color, religion, or national origin.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1445.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
170504(a)	36:2505 (words before 3d comma).	July 23, 1984, Pub. L. 98-372, § 5 (words before 3d comma, words after 3d comma related to discrimination in membership), 98 Stat. 1239.
170504(b)	36:2505 (words after 3d comma related to discrimination in membership).	

§ 170505. 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.

(c) NONDISCRIMINATION.—The requirements for holding office in the corporation may not discriminate on the basis of race, color, religion, or national origin.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1445.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
170505(a)	36:2506.	July 23, 1984, Pub. L. 98-372, §§ 5 (words after 3d comma related to discrimination in holding office), 6, 7, 98 Stat. 1239.
170505(b)	36:2507.	
170505(c)	36:2505 (words after 3d comma related to discrimination in holding office).	

In subsections (a) and (b), the words "and in conformity with the laws of the State or States in which it is incorporated" in 36:2506 and "and in conformity with

the laws of the State or States wherein it is incorporated" in 36:2507 are omitted as unnecessary.

§ 170506. 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. 1445.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
170506	36:2502.	July 23, 1984, Pub. L. 98-372, § 2, 98 Stat. 1239.

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

§ 170507. Restrictions

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

(b) POLITICAL ACTIVITIES.—The corporation or a director or officer as such may not contribute to, support, or participate in any political activity or in any manner attempt to influence legislation.

(c) 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.

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

(e) CLAIM OF GOVERNMENTAL APPROVAL OR AUTHORIZATION.—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. 1445.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
170507(a)	36:2508(d).	July 23, 1984, Pub. L. 98-372, § 8, 98 Stat. 1240.
170507(b)	36:2508(c).	
170507(c)	36:2508(a).	
170507(d)	36:2508(b).	
170507(e)	36:2508(e).	

In subsection (a), the words "any shares of" are omitted as unnecessary.

In subsection (c), the words "inure to the benefit of" are substituted for "inure to" for consistency in the revised title.

§ 170508. 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. 1446.)