

- Sec.
- 50108. Duty to maintain tax-exempt status.
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**§ 50101. 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. 1341.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50101 .....	36:3713.	Dec. 9, 1985, Pub. L. 99–172, §14, 99 Stat. 1022.

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

**§ 50102. Organization**

(a) FEDERAL CHARTER.—Daughters of Union Veterans of the Civil War 1861–1865 (in this chapter, the “corporation”), a nonprofit corporation incorporated in Ohio, 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. 1341.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50102(a) .....	36:3701.	Dec. 9, 1985, Pub. L. 99–172, §§1, 16, 99 Stat. 1020, 1023.
50102(b) .....	36:3715.	

In subsection (a), the words “incorporated in Ohio” are substituted for “organized under the laws of the State of Ohio” for consistency in the revised title and to eliminate unnecessary words.

**§ 50103. Purposes**

(a) PROVIDED IN ARTICLES OF INCORPORATION.—The purposes of the corporation are as provided in the articles of incorporation.

(b) PERPETUATING MEMORIES.—To perpetuate the memories of the fathers of the Daughters of Union Veterans of the Civil War 1861–1865, their loyalty to the Union, and their unselfish sacrifices for the preservation of the Union, the purposes of the corporation also include—

- (1) encouraging the preservation of historic sites and the construction and preservation of monuments commemorating any aspect of the Civil War;
- (2) building and maintaining a Museum of Civil War History, admission to which shall be free and open to the public, in the city of Springfield, Illinois, as a repository of Civil War documents, artifacts, and cultural relics;
- (3) maintaining a library in connection with the Civil War museum, admission to which shall be open to the public, containing the official volumes of the War of the Rebellion

Records, Civil War genealogical files, Adjutant General reports of the various States, military and biographical records and accounts of the individual service of Union soldiers, sailors, and marines, diaries, letters, relics, and other records;

(4) promulgating and teaching American history, particularly the history of the Civil War period, through the establishment of scholarship programs at the national and State levels, the presentation of American flags to youth groups and newly naturalized citizens, and the sponsorship of contests of educational merit;

(5) caring for veterans of all wars through volunteer programs in Department of Veterans Affairs medical centers and in homes and other institutions maintained by the States for the welfare of American veterans; and

(6) participating, in a spirit of cooperation and reciprocity, in programs with other societies devoted to American history, veterans’ affairs, or community interests.

(c) VETERANS’ AND PATRIOTIC ORGANIZATION.—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. 1341.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50103 .....	36:3703.	Dec. 9, 1985, Pub. L. 99–172, §3, 99 Stat. 1020; June 13, 1991, Pub. L. 102–54, §13(n)(8), 105 Stat. 278.

The word “objects” is omitted as included in “purposes” and for consistency in the revised title.

**§ 50104. Membership**

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. 1342.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50104 .....	36:3705.	Dec. 9, 1985, Pub. L. 99–172, §5, 99 Stat. 1021.

**§ 50105. 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. 1342.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50105(a) .....	36:3706.	Dec. 9, 1985, Pub. L. 99–172, §§6, 7, 99 Stat. 1021.

HISTORICAL AND REVISION NOTES—Continued

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50105(b) .....	36:3707.	

The words “and in conformity with the laws of the State or States in which it is incorporated” are omitted as unnecessary.

**§ 50106. 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. 1342.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50106 .....	36:3702.	Dec. 9, 1985, Pub. L. 99–172, § 2, 99 Stat. 1020.

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

**§ 50107. 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. 1342.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50107(a) .....	36:3708(d).	Dec. 9, 1985, Pub. L. 99–172, § 8, 99 Stat. 1021.
50107(b) .....	36:3708(c).	
50107(c) .....	36:3708(a).	
50107(d) .....	36:3708(b).	
50107(e) .....	36:3708(e).	

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

**§ 50108. 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.). If the corporation does not maintain that

status, the charter granted by this chapter expires.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1343.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50108 .....	36:3714.	Dec. 9, 1985, Pub. L. 99–172, § 15, 99 Stat. 1022.

**§ 50109. 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. 1343.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50109 .....	36:3710.	Dec. 9, 1985, Pub. L. 99–172, § 10, 99 Stat. 1022.

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.

**§ 50110. 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. 1343.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50110 .....	36:3704.	Dec. 9, 1985, Pub. L. 99–172, § 4, 99 Stat. 1021.

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

**§ 50111. 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. 1343.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
50111 .....	36:3709.	Dec. 9, 1985, Pub. L. 99–172, § 9, 99 Stat. 1022.