PUBLIC LAW 98–372—JULY 23, 1984

Public Law 98–372
98th Congress

An Act

To recognize the organization known as the Polish Legion of American Veterans, U.S.A.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.

CHARTER

SECTION 1. The Polish Legion of American Veterans, U.S.A., a nonprofit corporation organized under the laws of the State of Illinois, is hereby recognized as such and is granted a charter.

POWERS

SEC. 2. The Polish Legion of American Veterans, U.S.A. (hereinafter referred to as the “corporation”), shall have only those powers granted to it through its bylaws and articles of incorporation filed in the State or States in which it is incorporated and subject to the laws of such State or States.

OBJECTS AND PURPOSES OF CORPORATION

SEC. 3. The objects and purposes of the corporation are those provided in its articles of incorporation. The corporation shall function as a veterans’ and patriotic organization as authorized by the laws of the State or States where it is incorporated.

SERVICE OF PROCESS

SEC. 4. With respect to service of process, the corporation shall comply with the laws of the States in which it is incorporated and those States in which it carries on its activities in furtherance of its corporate purposes.

MEMBERSHIP

SEC. 5. Eligibility for membership in the corporation and the rights and privileges of members shall, except as provided in this Act, be as provided in the constitution and bylaws of the corporation, and terms of membership and requirements for holding office within the corporation shall not be discriminatory on the basis of race, color, religion, or national origin.

BOARD OF DIRECTORS; COMPOSITION; RESPONSIBILITIES

SEC. 6. The board of directors of the corporation and the responsibilities thereof shall be as provided in the articles of incorporation of the corporation and in conformity with the laws of the State or States in which it is incorporated.
OFFICERS OF CORPORATION

Sec. 7. The officers of the corporation, and the election of such officers shall be as is provided in the articles of incorporation of the corporation and in conformity with the laws of the State or States wherein it is incorporated.

RESTRICTIONS

Sec. 8. (a) No part of the income or assets of the corporation shall inure to any member, officer, or director of the corporation or be distributed to any such person during the life of this charter. Nothing in this subsection shall be construed to prevent the payment of reasonable compensation to the officers of the corporation or reimbursement for actual necessary expenses in amounts approved by the board of directors.
(b) The corporation shall not make any loan to any officer, director, or employee of the corporation.
(c) The corporation and any officer and director of the corporation, acting as such officer or director, shall not contribute to, support or otherwise participate in any political activity or in any manner attempt to influence legislation.
(d) The corporation shall have no power to issue any shares of stock nor to declare or pay any dividends.
(e) The corporation shall not claim congressional approval or Federal Government authority for any of its activities.

LIABILITY

Sec. 9. The corporation shall be liable for the acts of its officers and agents when acting within the scope of their authority.

BOOKS AND RECORDS; INSPECTION

Sec. 10. The corporation shall keep correct and complete books and records of account and shall keep minutes of any proceeding of the corporation involving any of its members, the board of directors, or any committee having authority under the board of directors. The corporation shall keep at its principal office a record of the names and addresses of all members having the right to vote. All books and records of such corporation may be inspected by any member having the right to vote, or by any agent or attorney of such member, for any proper purpose, at any reasonable time. Nothing in this section shall be construed to contravene any applicable State law.

AUDIT OF FINANCIAL TRANSACTIONS

Sec. 11. The first section of the Act entitled "An Act to provide for audit of accounts of private corporations established under the Federal law", approved August 30, 1964 (36 U.S.C. 1101), is amended by adding at the end thereof the following:
"(58) Polish Legion of American Veterans, U.S.A."

ANNUAL REPORT

Sec. 12. The corporation shall report annually to the Congress concerning the activities of the corporation during the preceding fiscal year. Such annual report shall be submitted at the same time
as is the report of the audit required by section 11 of this Act. The report shall not be printed as a public document.

RESERVATION OF RIGHT TO AMEND OR REPEAL CHARTER

Sec. 13. The right to alter, amend, or repeal this Act is expressly reserved to the Congress.

DEFINITION OF STATE

Sec. 14. For purposes of this Act, the term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, and the territories and possessions of the United States.

TAX EXEMPT STATUS

Sec. 15. The corporation shall maintain its status as an organization exempt from taxation as provided in the Internal Revenue Code. If the corporation fails to maintain such status, the charter granted hereby shall expire.
Sec. 16. If the corporation shall fail to comply with any of the restrictions or provisions of this Act, the charter granted hereby shall expire.


LEGISLATIVE HISTORY—H.R. 29:

HOUSE REPORT No. 98-489 (Comm. on the Judiciary).
SENATE REPORT No. 98-525 (Comm. on the Judiciary).
CONGRESSIONAL RECORD:
   Vol. 130 (1984): June 27, considered and passed Senate.
§10101. Audits

(a) General.—Except as otherwise provided, the financial statements of each corporation in part B of this subtitle shall be audited annually in accordance with generally accepted auditing standards by an independent certified public accountant or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audit shall be conducted where the financial statements of the corporation normally are kept. The person conducting the audit shall be given access to—

(1) all records and property owned or used by the corporation necessary to facilitate the audit; and
(2) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(b) Report.—(1) The corporation shall submit a report of the audit to Congress not later than 6 months after the close of the fiscal year for which the audit is made. The report shall describe the scope of the audit and include—

(A) statements necessary to present fairly the corporation’s assets, liabilities, and surplus or deficit, and an analysis of the changes in those amounts during the year;
(B) a statement in reasonable detail of the corporation’s income and expenses during the year including the results of any trading, manufacturing, publishing, or other commercial-type endeavor; and
(C) the independent auditor’s opinion of those statements.

(2) The report may not be printed as a public document, except as part of proceedings authorized to be printed under section 1332 of title 44.


Historical and Revision Notes

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In this section, the text of 36:1101 is omitted as unnecessary because of the addition of the words "Except as otherwise provided" in subsection (a) of this section. The text of 36:1102, 1213(a), and 5206(a) is omitted as unnecessary because of the restatement of 36:1102 and 1103 as general provisions covering, except as otherwise provided, all federally chartered corporations referred to in part B of subtitle II of the revised title. The text of 36:1084 (less (b) (2d sentence cl. (2))), 4315 (less (b) (2d sentence cl. (2))), 4514 (less (b) (2d sentence cl. (2))), and 4610 (less (b) (2d sentence cl. (2))) is omitted as unnecessary because of the restatement in this section of the general audit provisions of 36:1102 and 1103.

In subsection (a), before clause (1), the words "Except as otherwise provided" are added because certain corporations referred to in part B of subtitle II of the revised title are not covered by the audit requirements restated in the revised section. The words "at the place or places" and "or persons" are omitted as unnecessary. The words "financial statements" are substituted for "accounts" to use the generally accepted term for audits conducted by public accountants. The words "shall be given access to" are substituted for "shall be made available to" and "shall be afforded to" for consistency. In clause (1), the words "records and property owned or used by" are substituted for "books,
accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by" for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words.

In subsection (b)(1)(B), the words "supplemented . . . by" and "carried on by the corporation" are omitted as unnecessary.

**Termination of Reporting Requirements**

With respect to corporations listed below, for termination, effective May 15, 2000, of reporting provisions in subsec. (b)(1) of 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 pages 196 through 208 of House Document No. 103–7.

- Agricultural Hall of Fame
- American Chemical Society
- American Council of Learned Societies
- American Ex-Prisoners of War
- American Gold Star Mothers, Incorporated
- American Historical Association
- The American Legion
- The American National Theater and Academy
- The American Society of International Law
- American Symphony Orchestra League
- American War Mothers
- AMVETS (American Veterans)
- Army and Navy Union of the United States of America
- Aviation Hall of Fame
- Big Brothers-Big Sisters of America
- Blinded Veterans Association
- Blue Star Mothers of America, Inc.
- Board For Fundamental Education
- Boy Scouts of America
- Boys & Girls Clubs of America
- Catholic War Veterans of the United States of America, Incorporated
- Civil Air Patrol
- Congressional Medal of Honor Society of the United States of America
- Daughters of Union Veterans of the Civil War 1861–1865
- Disabled American Veterans
- Former Members of Congress
- The Foundation of the Federal Bar Association
- Future Farmers of America
- General Federation of Women's Clubs
- Girl Scouts of the United States of America
- Gold Star Wives of America
- Italian American War Veterans of the United States
- Jewish War Veterans of the United States of America, Incorporated
- Jewish War Veterans, U.S.A., National Memorial, Incorporated
- Ladies of the Grand Army of the Republic
- Legion of Valor of the United States of America, Incorporated
- Little League Baseball, Incorporated
- Marine Corps League
- The Military Chaplains Association of the United States of America
- Military Order of the Purple Heart of the United States of America, Incorporated
- National Academy of Public Administration
- National Academy of Sciences
- National Conference of State Societies, Washington, District of Columbia
- National Conference on Citizenship
- National Council on Radiation Protection and Measurements
- National Federation of Music Clubs
National Fund for Medical Education
National Mining Hall of Fame and Museum
National Music Council
National Safety Council
National Ski Patrol System, Incorporated
National Society, Daughters of the American Colonists
The National Society of the Daughters of the American Revolution
National Society of the Sons of the American Revolution
National Tropical Botanical Garden
National Woman’s Relief Corps, Auxiliary to the Grand Army of the Republic
The National Yoemen F
Naval Sea Cadet Corps
Navy Club of the United States of America
Navy Wives Clubs of America
Non Commissioned Officers Association of the United States of America, Incorporated
Paralyzed Veterans of America
Pearl Harbor Survivors Association
Polish Legion of American Veterans, U.S.A.
Reserve Officers Association of the United States
Sons of Union Veterans of the Civil War
369th Veterans’ Association
United Service Organizations, Incorporated
United States Capitol Historical Society
United States Submarine Veterans of World War II
Veterans of Foreign Wars of the United States
Veterans of World War I of the United States of America, Incorporated
Vietnam Veterans of America, Inc.
Women’s Army Corps Veterans’ Association
§170509. 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.


HISTORICAL AND REVISION NOTES

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In this section, 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.