

FIRST AMENDMENT TO THE UNITED STATES CONSTITUTION

"Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof or abridging the freedom of speech or of the press; or the right of people peaceably to assemble, and to petition the government for a redress of grievances." This has been interpreted [US Supreme Court Justice Douglas, 1972], as "... the First Amendment and the related guarantees of the Bill of Rights ... create a zone of privacy, which precludes government from interfering with private clubs or groups."

Thus, the First Amendment to the Constitution of the United States establishes our right to exist as a private organization.

PRIMARY ACTIVITIES OF THE GOVERNMENT RELATIONS COMMITTEE

There are five main functions of Government Relations that, if diligently performed, will guarantee our Lodges will continue to thrive and perform great works of charity in their communities on into the future. Those five functions are:

- 1. <u>CHARITABLE REPORTING</u>. Our committee is charged with ensuring that the tremendous amount of charitable work being done by our Members, Local Lodges and State Associations is fully, completely, and accurately maintained throughout the year and reported as part of the Grand Lodge Annual Report.
- 2. <u>MONITOR LEGISLATION and LAWS</u>. Equally as important, the committee is the watchdog of the Order. Committee Members keep a constant vigil for any proposed legislation or governmental action that might in any way affect our Order.

3. ADVOCATE FOR OR AGAINST LEGISLATION WHERE NECESSARY.

Whenever necessary, our committee will advocate for proposed legislation that would help our Lodges and, on the contrary, take action to oppose any legislation or governmental action that would adversely affect the ability of our Lodges to operate. In addition, our committee will take steps to change existing laws when necessary for the benefit of the Order.

4. <u>PROMOTE PROGRAMS FOR POSITIVE INTERACTION BETWEEN LODGES</u>
<u>AND THEIR ELECTED OFFICIALS</u>. This committee also guides Lodges on promoting positive interactions and ties with federal, state and local officials and agencies.

5. EDUCATE MEMBERS ON PUBLIC ACCOMMODATION AND OTHER

<u>LAWS</u>. Our goal is to educate our State Associations and Lodges about existing laws that directly affect their day-to-day operations and how to comply with these laws and regulations.

CHARITABLE REPORTING IS ESSENTIAL

Charitable reporting is one of the keys to the very survival of our great Order. The Government Relations Charity Statistics, once compiled, represent the only tangible, documentary proof of the total dollar value of all charitable work of Elks nationwide. Each year our Lodges and State Associations account for more than \$500 million of documented charitable work nationwide. Because of our charitable reporting requirements, unlike any other organization, we have tangible documentary proof.

The sad part is our committee estimates that only half of the work being performed by our members gets reported. We do the work; why not get the credit! That is why it is essential that Members, Lodges and State Associations keep complete and accurate records of all the charitable work being done by the Members.

ACTIVITIES THAT MUST BE REPORTED

- A. Americanism: All Americanism and patriotic programs should be reported. Report on line 1301 Patriotic programs.
- B. Army of Hope: Any activities for AOH, in support of the troops or in support of returning soldiers should be reported. Report on line 1403 Veterans programs.
- C. Antlers: Any activities involving starting an Antlers Program or maintaining an Antlers Program or assistance provided with running their events and meetings should be reported. Report on line 1005 Youth programs.
- D. Drug Awareness: All activities (for example, sponsoring Safe Nights, National Night Out activities, handing out materials or having Elroy at public events) should be reported. Report on line 1801 Drug Awareness programs.
- E. Special Children: Anything done by Members to assist our Special-Needs Children. Report on line 1202 Special Children programs.

- F. Hoop Shoot: All time spent planning, making contacts and setting up and running the event should be reported. Report on line 1102 Athletic programs.
- G. National Foundation: Report on line 1701 ENF donations.
- H. National Veterans Service: All time spent, and activities held, to support our veterans should be reported on line 1401. Note: Adopt-A-Veteran Program should be reported on line 1402.
- I. Leadership or other Youth Week activities: Report on line 1004 National Youth Week.
- J. Scholarship: All time spent contacting the schools, distributing applications and materials, and judging applications, should be reported. The dollar amount of scholarships given should be reported as cash contributions. Report on Line 1001 Youth Scholarship programs.
- K. Youth Activities: They all should be reported, for example, Lodge children's holiday parties, and sponsoring field trips and kids to camp, etc. Use line 1004.

- L. Youth athletic programs & Soccer Shoot: All athletic programs for the youth should be reported. (Examples: Batters Up, sponsoring teams in Little League or peewee football, etc.) Use Youth Athletic programs line 1199. Note: Soccer Shoot activities are reported on line 1103.
- M. Activities for your State Major Project: Anything done to support your State Major Project should be reported. Use State Major Project line 1204.
- N. Parades: Participation in Parades, use Patriotic Programs line 1301.
- O. Student of the Month/Year: Use Student of Month/Year line 1002.
- P. Scouting Programs: Eagle Scout/Girl Scout awards. Use Youth Programs line 1003.
- Q. Community Service Donations: (Adopt a road, erecting public monuments, buying bulletproof vests for the police, or supporting the local volunteer fire department or ambulance corps, etc.) Use community service line 1501.

- R. Sponsoring Health Fairs/Blood Banks: Use community service line 1502.
- S. Donating use of Lodge facilities: (examples: Little League, Lions Club, Rotary Club, Scouts, Antlers, or other nonprofit groups). Use Lodge Facilities line 1503.
- T. Senior Citizen programs: Use Community Service line 1504.
- U. Food Basket programs or support of local pantries: Use Community Service line 1505.
- V. Natural Disaster Relief: Any such activity should be reported on line 1508.
- W. Public Service/Citizen Recognition Programs: (e.g., civic awards for police officer, firefighter, outstanding citizens, etc.) Use Community Recognition Line 1601.

(The line numbers at the end of each item above identify the section in the "Charity Records Workbook" to report each activity.)

Despite the filing instructions, there is typically a lot of confusion concerning what activities must be reported. Members must report any time they spend, the miles they travel, expenses they incur and cash contributions they make working on the "charitable, patriotic, civic-minded or community-related projects or activities." "Only charitable activities" need to be reported.

Therefore, no records need to be kept for non-charitable committee work such as work done on auditing, membership, Chicago Lodge Membership System, etc.

The rule to follow is that all work performed for charitable, patriotic, civic-minded, or community-related purposes should be reported.

Who should report. Of course, every Member or Chairperson should report anything they do individually for charity; however, generally the event chairperson or organizer should report all time spent, miles traveled by volunteers, and expenditures and cash contributions.

Information required to be reported. Members should keep track of time spent, miles traveled, non-cash contributions (i.e., expenses incurred) and any monetary contributions made when performing charitable, patriotic, civic-minded activities.

Reporting for non-member helpers. Many times, our members are assisted by their nonmember spouses, children, or other non-Elks in running the charitable events or working on our charitable endeavors. Please note, the same information should be kept and reported for any non-Elks who helped.

Planning, setup, and cleanup time. When reporting charitable activities, include time spent planning, organizing, shopping for, setting up or cleaning up after the event or activity as well as time spent holding the event.

Attendance at Grand Lodge and State Association Conventions.

An Exalted Ruler or other attendee can report their attendance at the Grand Lodge and State Association Conventions, BUT ONLY for time where charitable committees and activities were discussed. Therefore, we believe you can account for the miles traveled to and from such conventions and one half of the hours spent in business sessions.

Also note, if any of your Members work a charitable booth at the conventions, such as for your State Major Project, Drug Awareness, Americanism, Youth Activities etc. they can report their travel to and from the conventions as well as time spent setting up, working at or breaking down the booth.

Lodge, District or State Chairpersons of charitable committees should report their miles traveled and time spent attending committee meetings, DD clinics, VP clinics and any other meetings involving these charitable committees.

THE GOAL IS 100 PERCENT REPORTING!

The goal is to have 100 percent of Members who are required to report, report 100 percent of their charitable activities. With your help we can meet that goal!

KEEP A CONSTANT VIGIL FOR CHANGES IN THE LAWS

This is one of the most important functions of the Grand Lodge Government Relations Committee. Each day when Congress is in session, it proposes laws or changes to existing laws. So do state legislatures, and county and municipal governing bodies. Administrative bodies like those that govern Alcohol Beverage Control or bingo, raffles, and games of chance, in all the 50 states constantly change their rules and regulations. The IRS and even the U.S. Postal Service continually revise their rules and regulations governing nonprofit organizations such as the Elks. These constant changes directly affect our Lodges and Order. We must keep constant vigil for new or changing federal, state, and local legislation that would in any way affect our Lodges.

Despite our diligence, it is impossible for the eight-member Grand Lodge Government Relations Committee to keep watch for proposed legislation in all 50 states and their counties, parishes, municipalities, and administrative agencies. Therefore, the duty of every Member is to help with this vigil.

There are many ways to monitor laws in your jurisdiction. Reviewing newspapers is a start, but adequate coverage is usually not available. Legislative activity can be monitored on-line, often in real-time.

Of course, the best way to monitor legislation is in person. Many Lodges have Members involved in law or government. Ask them to keep the Lodge apprised of changes in the law.

TAKE ACTION WHEN NECESSARY

If you become aware of proposed changes in the law that would affect us, immediate action is necessary. To succeed in supporting or opposing legislation, start your efforts as soon as the legislation is being considered. The best time is while the legislation is in committee.

Testifying before the committee can have a major impact on the legislation. But you need to know what is being drafted and proposed as soon as possible.

Much work of legislative bodies is done in committee and public hearings between legislative sessions. Often these are opportunities for Elks to be heard. Watch newspapers and the Internet for scheduled meetings and hearings and try to contribute.

If adverse legislation or governmental action is proposed in your jurisdiction, our committee needs to be made aware of it as soon as possible. But we caution you to follow the chain of command. First, discuss the issue with your district, regional and/or state Government Relations Committee chairpersons as the situation warrants. Your state committee chairperson with the advice of the State Sponsor will decide whether to involve members of the Grand Lodge committee.

If warranted, our committee is ready to help any Lodge or State Association organize support for laws favorable to our Order and oppose those that are not.

Again, only with the advice of your State Sponsor and leaders, should individual Members and Lodges ask legislators for their support. Members should be coached on how to write letters, make phone calls, etc.

All contact with public officials should be factual, calm, and considerate. Even if the legislator does not agree with the Member on the matter at hand, there will be other issues in the future where the legislator may be asked for help again. We must not forgo tomorrow's cooperation because of frustration over an issue today.

LAWS OF CONCERN TO OUR COMMITTEE

Of most concern to our committee are IRS codes relating to "Unrelated Business Income Tax" (UBIT).

The code essentially states: Even though an organization is recognized as tax exempt, it still may be liable for tax on its unrelated business income. For most organizations, unrelated business income is income from a trade or business, regularly carried on, that is not substantially related to the charitable, educational, or other purpose that is the basis of the organization's exemption. An exempt organization that has \$1,000 or more of gross income from an unrelated business must pay tax on that income.

UBIT has a substantial financial impact on our Order and Local Lodges.

The law is designed to protect against charitable organizations that engage in business for profit under the guise of nonprofit status. However, the code section has a negative impact on organizations such as ours, which are purely charitable in nature and not seeking profit for the benefit of Members. The problem with the law is that the \$1,000 threshold is antiquated. It has been the same for decades and needs to be updated and increased.

We are a private organization and as such are not open to the public.

We are open to our Members and their guests; the member must purchase all goods sold by the Lodge for his /her guest. All visiting members must present their membership card and sign the visiting member book.

OTHER LAWS OF CONCERN AND SHOULD BE WATCHED CLOSELY

Lodges and State Associations should also become familiar with the following laws as they affect day-to-day operations and fundraising. Legislation in these areas historically has had the most significant effect on our Lodges and therefore should be monitored closely. (Note, these words can often be used to search proposed legislation reported on legislative websites.)

Laws against discrimination and harassment — Lodges are strongly advised to review the "Discrimination and Harassment Guidelines for Local Lodges" manual to establish a written policy against discrimination and harassment in your Lodge.

The manual may be downloaded at http://www.elks.org/grandlodge/manuals.

U.S. postal regulations as they affect postage rates — In reference to our newsletters and publications.

Sales tax and exemptions — Sales tax laws differ state-by-state.

Alcoholic Beverage Control rules and regulations — Which govern permits, licensing and establish liability and penalties. All Lodges should be familiar with their local laws.

Bingo Raffle and Games of chance rules and regulations — Nearly all our Lodges are affected by these rules in their states and localities.

Property tax exemption laws — Be familiar with your local laws and take advantage of these exemptions if possible.

PROGRAMS TO PROMOTE POSITIVE INTERACTION WITH ELECTED OFFICIALS

Another important function of the Grand Lodge Government Relations Committee is to assist Lodges and State Associations in promoting positive interaction and ties with federal, state, and local officials and agencies.

It is far more effective if your elected officials know about the Elks, what we stand for and the charitable work we do, before we request their support for legislation. There are many ways to do this. We strongly recommend all Lodges invite their elected officials to Lodge events such as: youth banquets, awards presentations, Flag Day ceremonies, holiday food basket distributions or events honoring veterans and active military.

When you invite public officials to your Lodge, treat them with respect. Give them an opportunity to speak if requested. Set them with individuals with whom they will be comfortable. Accommodate their schedules. If they need to leave early let them speak earlier than planned.

State Associations are encouraged to invite state officials or governors to their conventions and events. A State Association should also host open houses in Lodges located in capital cities. All state legislators should be invited for light refreshments or possibly dinner. Displays featuring the State Association Major Projects and Local Lodge programs should be prominently displayed. Qualified Elks should be on hand to answer questions, provide explanations and speak about our programs and our needs as a private organization.

Several State Associations hold annual events at their capitals when the legislatures are in session. They set up displays showing the charitable work of their association and Lodges. They invite the legislators to stop for refreshments. These types of events can be a hit. Those Associations literally expose all their states' elected officials to what the Elks do at one time.

MAKE SURE YOUR ELECTED OFFICIALS KNOW JUST HOW MUCH CHARITABLE WORK IS DONE BY THE ELKS

This point really requires no explanation. All Lodges and State Associations perform amazing amounts of charity for our youth, our special-needs children, our soldiers, our veterans, and those less fortunate. These are the things we are most proud of, the reasons we all joined, along with staying active. So, it's simple, make sure these nonmember public officials know all the great works we do. In other words, brag about our charity.

Don't be afraid to give your elected officials the year-end state and national charitable statistics compiled by the Government Relations Committee. The whole purpose of maintaining these records is to publicize the astounding amount of work done by our Order, and to make sure our public and elected officials are aware of just how important the Elks are to their jurisdiction and constituents.

Your local officials surely know the Elks do charitable work, but we guarantee they are not aware of the actual cash value of the charitable work the Elks do. When they see the compiled numbers, they will be astounded. The statistics should be mailed to your public officials, or better yet publicly presented to them when they visit your Lodge.

KNOW WHO YOUR PUBLIC AND ELECTED OFFICIALS ARE

We recommend that all Members know their local, state, and national representatives. Learn as much as you can about each of them — personal, schools, interests, other organizations, etc. Monitor the bills they support or oppose, and so on.

COMMEND AND THANK LEGISLATORS

Be sure to thank legislators when they support our interests, even if not successful. We tend to contact our legislators only when we want something. We need to thank them when they try.

ANNUAL REPORT (Laws of the Order, Section 16.010)

The charity portion of the Lodge Annual Report as of March 31 and payment of Grand Lodge per capita fees and assessments shall be transmitted to the Grand Secretary and paid by each Lodge on or before May 1.

If a Lodge fails to transmit any portion of the Annual Report, it shall be subject to a fine of one hundred dollars (\$100.00) payable to the Grand Secretary. Failure to provide any portion of the Annual Report to the Grand Secretary shall constitute contumacy.

HOW TO REPORT YOUR CHARITABLE ACTIVITIES

All charitable statistics should be reported <u>monthly</u> to the Lodge Secretary. Therefore, Members should keep track of the time they spend, miles traveled, and expenditures made for charity throughout the month.

A Charitable Records Coordinator may be appointed by the Lodge Secretary.

Charity Records Workbook

Complete instructions regarding who is required to report, what information is required to be reported and how to report are contained in the Grand Lodge "Charity Records Workbook," which is mailed annually to Lodges and available for download at

http://www.elks.org/grandlodge/manuals.

Notice the message circled in RED!



WORKBOOK

To assist with online submission of Local Lodge Volunteer, Youth, Charitable and Community Service Programs at https://www.elks.org/grandlodge/charity/default.cfm

Lodge Name:	No	District	_
City (if different from above):		State	

Benevalent and Protective Order of Elks of the United States of America

• • • IMPORTANT • • • RETAIN IN FILES FOR TAX-EXEMPTION PURPOSES

Prepared by the Office of the Count Secretary

All the Charitable activities are listed inside the workbook. Use these to help determine where to document your Charitable activity.

VETERANS SERVICE EVENTS — 1401

		HEAD	<u> </u>	INV	OL/	/EM	EN		CONTRIE (DOLLAR	S ONLY)
DATE	PROGRAM (A)	COUNT OF PARTICIPANTS	# ELKS (C)	# HELPERS (D)	HOURS (E)	HELPERS HOURS (F)	ELKS MILES (G)	HELPERS MILES (H)	NON-CASH (EST. VALUE) (I)	— CASH — (J)
		_								
	ANNUAL TOTAL									

VETERANS SERVICE ADOPT-A-VET — 1402

		HEAD	<u> —</u> :	INV	OLV	/ E M	EN	т—	CONTRIB (DOLLAR:	UTIONS S ONLY)
DATE	PROGRAM (A)	COUNT OF PARTICIPANTS	# ELKS (C)	# HELPERS (D)	ELKS HOURS (E)	HELPERS HOURS (F)	ELKS MILES (G)	HELPERS MILES (H)	NON-CASH (EST. VALUE) (I)	— CASH — (J)
	ANNUAL TOTAL									

Data Collection

Make copies of this page and distribute to your committee chairs. Ask them to turn it in monthly.

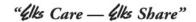
Make copies as needed



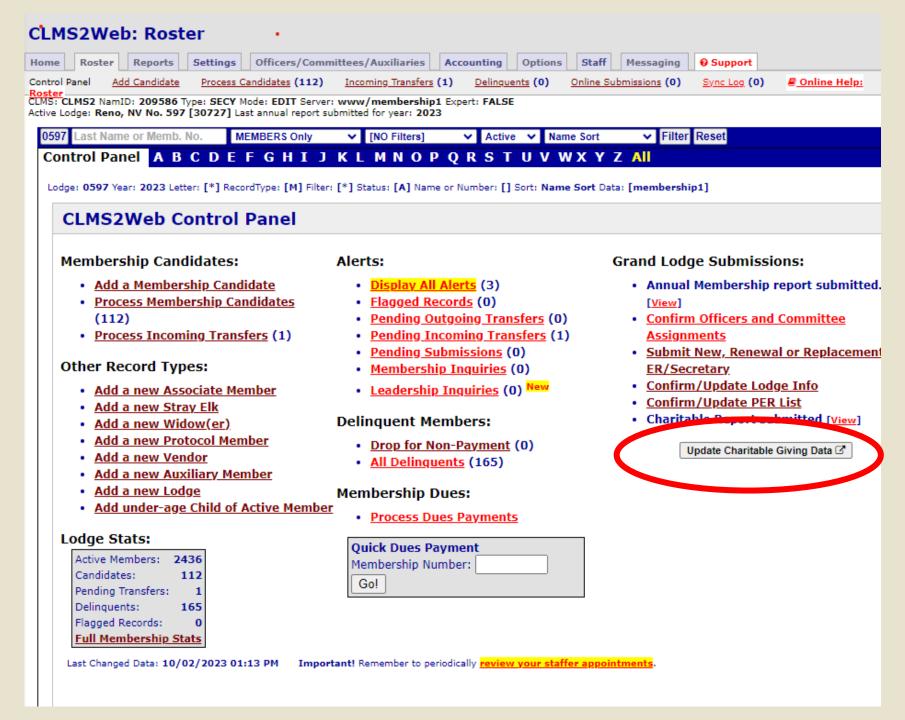
Data Collection Survey of Volunteer, Youth, Charitable and Community Service Programs

Committee:		Date:					
(A) Program	2						
	of Participants	1 1					
	#####################################						
(C) Number	of Elks						
(D) Number	of Helpers						
(E) Total E	k Hours						
(F) Total H	elper Hours						
(G) Elk Mile	es						
(H) Helper	Miles						
(I) Non-Ca	sh Contributions						
(J) Cash Do	onations						
2							
Column (A)	Describe Program						
Columns (B) thru (D)	Count individuals — not couples, teams o	or groups.					
Columns (E) and (F)	Indicate total hours — If 6 Elks worked 6	6 hours (6 \times 6 = 36 total hours)					
Columns (G) and (H)	Mileage traveled in preparation for an eve (Number of people times round trip miles						
Column (I)	Cash value of contributions including half bingo, parties, gifts, eyeglasses — Do not						
Column (J)	Actual cash, checks, money orders or purch	ase value of savings bonds donated.					
Submitted l	y:						

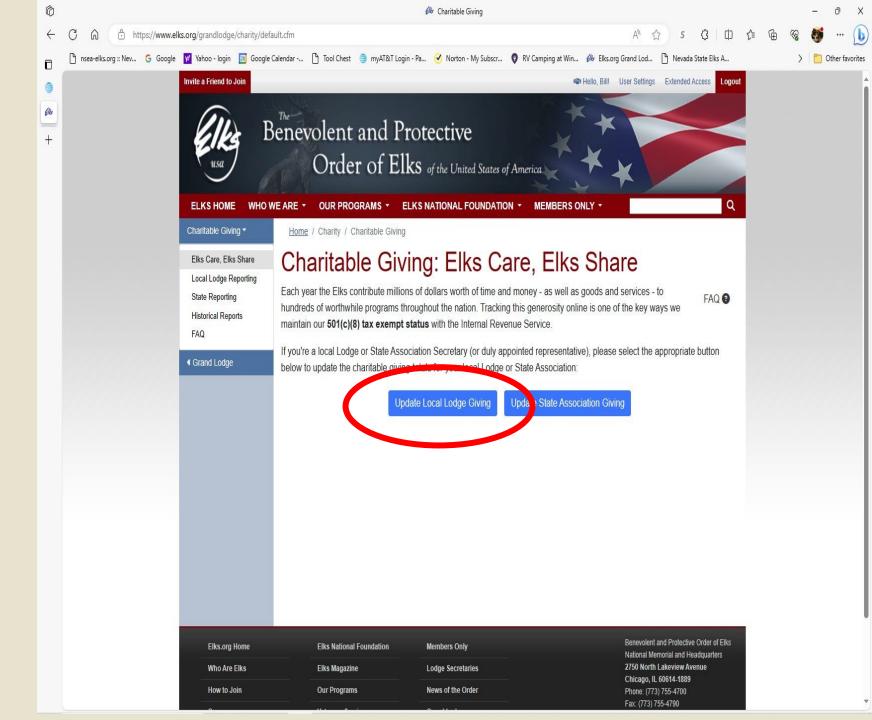
Must be completed and returned to the Secretary by the meeting following the program.



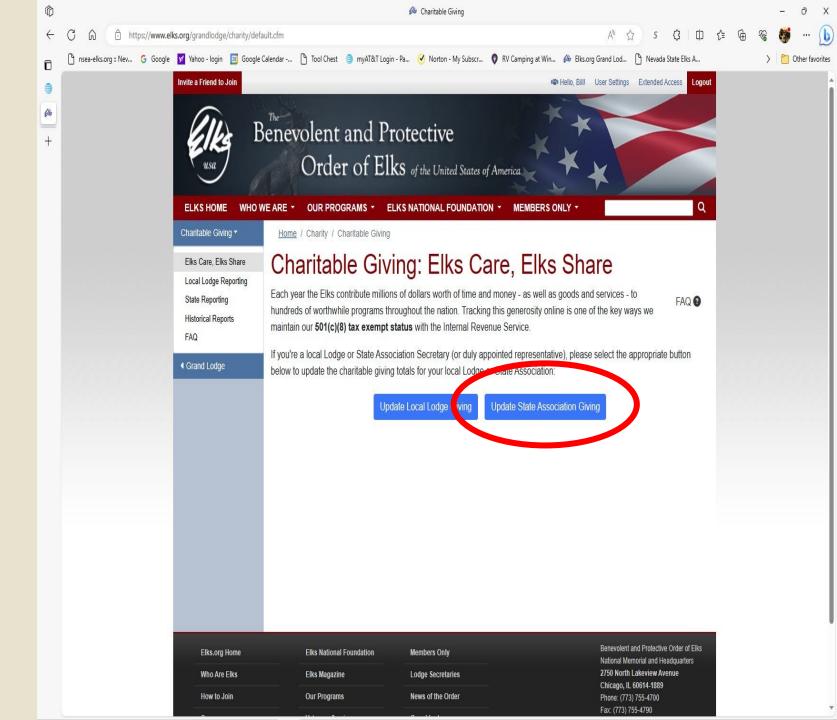
The Lodge Secretary can start in CLMS by clicking the Update Charitable Data button



The Lodge Secretary may also start on this page, the Charitable Reports
Coordinator will start on this page by clicking the Update Local Lodge Giving.



The State Association
Secretary starts on this
page by clicking Update
State Association Giving.



ENTERING A NEW WORKSHEET INTO CLMS

- Date
- Enter Event Date from the calendar symbol
- Program Type:
- Enter Program Type from drop-down list- If not on list use 9999 Categories
 Not Covered
- Program Name:
- Enter name from the worksheet
- Participation
- Enter Head Count (total all participants Elk and Non-Elk
- 2. Enter Number of Elk Members only
- 3. Enter Number of Non-Elks members only
- Volunteer Hours
- Enter Total Elk hours (enter whole numbers only; example 6 elk worked 3 hours-enter 18 hours total)
- 2. Enter Helper Non-Elk participant hours (enter whole number only)
- Mileage
- Enter Elk Mileage (round trip total for all)
- 2. Enter Helper Mileage (round trip total for all)
- Donations
- Enter non-cash contributions (must enter a number even if 0)
- 2 Enter cash donations (must enter a number even if 0)
- Click on Submit New Chartable Program tab

Home / Charity / LODGE Charitable Giving Charitable Giving: Reno, NV Lodge No. 0597 Lodge Year: 2023/2024 Please submit details of your charitable activities within seven days of the event date. Thank you! Days Since Last Charitable Event: 5 Event Date & Program Type Event Date: 01/01/1900 Valid dates: 4/1/2023 through 3/31/2024 Program Type: [Select Program ID] Program Name: Participation Head Count: Number of Elks: Number of Non-Elks Helper Hours Elk Mileage Helper Mileage Donations Non cash: Cash: Submit New Charitable Program

Charitable Giving * Home / Charity / LODGE Charitable Giving

Charitable Giving: Reno, NV Lodge No. 0597

Local Lodge Reporting

Local Lodge Reporting

Historical Reports

FAQ

Please submit details of your charitable activities within seven days of the event date. Thank your

Days Since Last Charitable Event: 5

Submit Final Report to Grand Lodge

Frogram Program Name

Program Program Name

Participants Elks Helpers

Elks Helpers Elks Helpers Non-cash

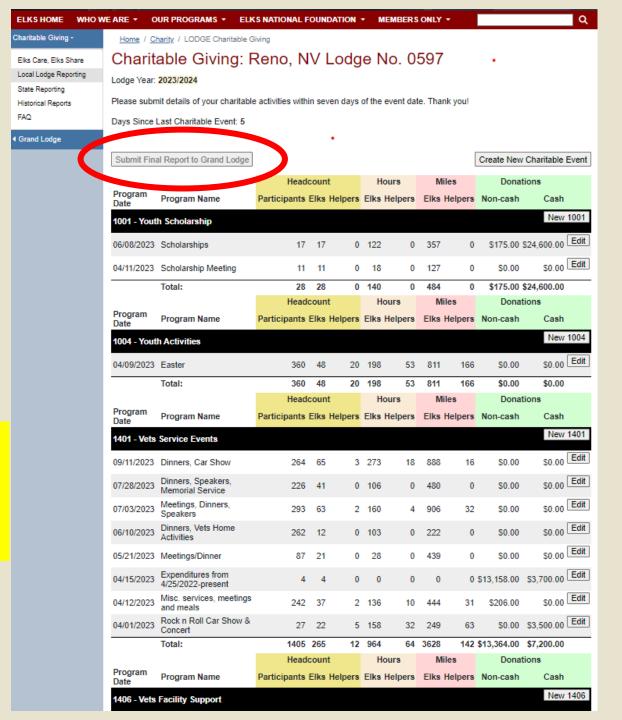
Cash

Submit Fina	al Report to Grand Lodge								Create New	Charitable Even	
Program Date	Program Name	Head Participants	Eliks			ours Helpers		les Helpers	Dona Non-cash	Cash	
1001 - Yout	h Scholarship									New 1001	
06/08/2023	Scholarships	17	17	0	122	0	357	. 0	\$175.00	\$24,600.00 Edit	
04/11/2023	Scholarship Meeting	11	11	0	18	0	127	0	\$0.00	\$0.00 Edit	
	Total:	28	28	0	140	0	484	0	\$175.00	\$24,600.00	
25000000		Head	count		Ho	ours	Mi	les	Dona	tions	
Program Date	Program Name	Participants	Eliks	Helpers	Elks I	Helpers	Elks	Helpers	Non-cash	Cash	
1004 - Yout	h Activities									New 1004	
04/09/2023	Easter	360	48	20	198	53	811	166	\$0.00	S0.00 Edit	
	Total:	360	48	20	198	53	811	166	\$0.00	\$0.00	
		Head	count		Ho	ours	Mi	les	Dona	tions	
Program Date	Program Name	Participants	Elks	Helpers	Elks I	Helpers	Elks	Helpers	Non-cash	Cash	
1401 - Vets	Service Events									New 1401	
09/11/2023	Dinners, Car Show	264	65	3	273	18	888	16	\$0.00	S0.00 Edit	
07/28/2023	Dinners, Speakers, Memorial Service	226	41	0	106	0	480	0	\$0.00	S0.00 Edit	
07/03/2023	Meetings, Dinners, Speakers	293	63	2	160	4	906	32	\$0.00	S0.00 Edit	
06/10/2023	Dinners, Vets Home Activities	262	12	0	103	0	222	0	\$0.00	S0.00 Edit	
05/21/2023	Meetings/Dinner	87	21	0	28	0	439	0	\$0.00	\$0.00 Edit	
04/15/2023	Expenditures from 4/25/2022-present	4	4	0	0	0	0	0	\$13,158.00	\$3,700.00 Edit	
04/12/2023	Misc. services, meetings and meals	242	37	2	136	10	444	31	\$206.00	\$0.00 Edit	
04/01/2023	Rock n Roll Car Show & Concert	27	22	5	158	32	249	63	\$0.00	\$3,500.00 Edit	
	Total:	1405	265	12	964	64	3628	142	\$13,364.00	\$7,200.00	
Dress		Headcount			Hours		Miles		Donations		
Program Date	Program Name	Participants	Eliks	Helpers	Elks I	Helpers	Elks I	Helpers	Non-cash	Cash	

Check to make sure it is recorded

On April 1st, The Submit Final Report to Grand Lodge will be active. When your have made sure all your Lodge's or Association's Charitable data has been entered you may click on this button.

You must click on this button prior to May Ist.



Questions?

