

**Subject:** 2015 Natl Convention adopted changes to governing documents\_updated NatlC&B&SRs coming soon

To: ALA department and national leadership  
From: Dubbie Buckler, ALA National Secretary/ALA NHQ Executive Director  
Re: 2015 National Convention - changes to ALA National C&B and SRs, including the 2013 ALA C&B Revision eligibility proviso wording adopted by TAL

Happy September! Here are the two things of ALA governance consequence that happened at the 2015 National Convention:

1. Change to the American Legion Auxiliary Standing Rules adopted at the 2015 ALA National Convention:

**Amended National Standing Rules, VI, Committees, Sections 1 and 6:**

The national Cavalcade of Memories Committee was renamed **national History Committee**, and **the National Historian was added as ex-officio member of the national History Committee.**

*[Note: Changes will be made as needed throughout the ALA National C&B and Standing Rules regarding the name change to History Committee. Adopted amendment attached]*

2. The eligibility “direct descendants” proviso wording in the American Legion Auxiliary National Constitution, 2013 Revision was adopted by The American Legion 2015 National Convention, amending Constitution was amended to adopt

You'll recall that the American Legion Auxiliary 2013 National Convention adopted a total revision of the American Legion Auxiliary National Constitution, Bylaws, and Standing Rules. The 2013 ALA National Constitution & Bylaws and Standing Rules Revision included the updated wording on membership eligibility, consistent with the “direct descendants thereof” wording, consistent with the updated wording used to describe membership eligibility in the Sons of The American Legion.

The Revision regarding eligibility adopted by the ALA amended the ALA National Constitution Article III, Section 1, replaced the old wording “...grand-daughters and great-granddaughters....” with “...direct descendants of ....”

The 2013 ALA C&B Revision was adopted with a proviso delaying official use of the new membership wording pending action by The American Legion to change its National Constitution accordingly.

The revised wording could not go into effect until after The American Legion adopted a corresponding change to its national Constitution re ALA membership eligibility to incorporate “direct descendants thereof” for wording consistency. The American Legion 2015 National Convention delegates adopted a change to the Legion’s National Constitution that incorporates the ALA National Constitution’s proviso wording about eligibility.

The proviso wording is now the official wording in the ALA National Constitution. The American Legion Auxiliary wording in The American Legion National Constitution & Bylaws replaced the section describing membership eligibility in the American Legion Auxiliary as follows:

**The following wording was stricken wherever incorporated in The American Legion national governing documents:**

**American Legion Auxiliary Constitution, ARTICLE III Eligibility**

~~Section 1. Membership in the American Legion Auxiliary shall be limited to the mothers, wives, daughters, sisters, granddaughters, great-granddaughters, and grandmothers of members of The American Legion, and to the mothers, wives, daughters, sisters, granddaughters, great-granddaughters, and grandmothers of all men and women who were in the Armed Forces of the United States during any of the following periods: April 6, 1917 to~~

November 11, 1918; December 7, 1941 to December 31, 1946; June 25, 1950 to January 31, 1955; February 28, 1961 to May 7, 1975; August 24, 1982 to July 31, 1984; December 20, 1989 to January 31, 1990; August 2, 1990 to the date of cessation of hostilities as determined by the Government of the United States; all dates inclusive, or who being citizens of the United States at the time of their entry therein, served on active duty in the Armed Forces of any of the governments associated with the United States during any of said periods, and died in line of duty or after honorable discharge; and to those women who of their own right are eligible for membership in The American Legion.

*[Note: The wording above for The American Legion Auxiliary Constitution, Article III, Section 1. was adopted at the August 2013 American Legion Auxiliary National Convention under a proviso that delays enactment upon The American Legion's adoption of corresponding changes to its governing documents. Now that The American Legion has enacted this wording, the previous wording cited above no longer remains in effect. The wording below is now in effect.]*

**The stricken wording was replaced with the new wording, as follows, bolded:**

**American Legion Auxiliary Constitution, ARTICLE III Eligibility**

**Section 1. Membership in the American Legion Auxiliary shall be limited to the grandmothers, mothers, sisters, wives, and direct and adopted female descendants of members of The American Legion, and to the grandmothers, mothers, sisters, wives, and direct and adopted female descendants of** all men and women who were in the Armed Forces of the United States during any of the following periods: April 6, 1917 to November 11, 1918; December 7, 1941 to December 31, 1946; June 25, 1950 to January 31, 1955; February 28, 1961 to May 7, 1975; August 24, 1982 to July 31, 1984; December 20, 1989 to January 31, 1990; August 2, 1990 to the date of cessation of hostilities as determined by the Government of the United States; all dates inclusive, or who being citizens of the United States at the time of their entry therein, served on active duty in the Armed Forces of any of the governments associated with the United States during any of said periods, and died in line of duty or after honorable discharge; and to those women who of their own right are eligible for membership in The American Legion.

*[Please further note: there was not, is not, and won't be any mention of "step", as previously discussed in numerous meetings the past three years. Also, there cannot and will not be any other changes to membership eligibility, as explained in my email message sent Fri, Jul 31, 2015 6:26 pm under the subject line "ALA eligibility restrictions explained; circulating, posting info". That email is attached to this message for your reference.]*

The updated American Legion Auxiliary National Constitution & Bylaws and Standing Rules will be posted on the national website at [ALAforVeterans.org](http://ALAforVeterans.org), in the Members Section in the next few weeks and will then become available for purchase from Emblem Sales. The updated version will incorporate the changes referenced above. It will be in the same booklet format – and you will be able to tell at a glance that it is the new version because on the color cover the pictures will be different and the title will include "2015 Update".

Many thanks in advance to National Convention Parliamentarian Chris Dickey, ALA NHQ's Cathi Taylor and Aaron Meyer for their help in getting the updates accomplished. And thanks also in advance to ALA webmaster Travis Perkins who will post it online as soon as the updated version is completed.

To: ALA Department and National Leadership  
From: ALA National Secretary/Executive Director Dubbie Buckler  
Date: 7/31/15  
Re: Recent VFW Auxiliary name and membership changes – ALA is legally different;  
cannot adopt similar change to allow male spouses and relatives

The VFW, at its recent national convention, adopted an amendment to its bylaws changing the name of Ladies Auxiliary VFW to VFW Auxiliary and to allow male spouses and eligible male relatives to join the VFW Auxiliary. Many ALA members are also members of the VFW Auxiliary and are asking how or if this VFW change might affect the Legion's and ALA's membership eligibility criteria. It doesn't, and it can't. And here's why.

The Ladies Auxiliary VFW and Men's Auxiliary VFW have always been **programs** of the VFW, similar to how the Sons of The American Legion and Legion Riders are programs of The American Legion. The VFW Auxiliary is not a separate corporation from the VFW – it is program of and within the VFW, governed by the VFW, and it falls under the VFW's IRS identification and classification.

The VFW Auxiliary and American Legion Auxiliary are legally structured entirely differently. The American Legion Auxiliary is a separate corporation, incorporated as an all-female organization with our own Tax Identification and our own IRS Group Exemption independent from The American Legion. As such, we cannot amend our American Legion Auxiliary bylaws to change membership eligibility because our Articles of Incorporation filed with the government already prohibits it. The American Legion's federal charter established by Congress establishes membership eligibility in The American Legion. The American Legion Auxiliary is both incorporated and constituted as an all-female organization and our national governing documents cannot conflict with The American Legion's governing documents. The American Legion National Constitution Article 13, Section 2 specifically limits membership in the American Legion Auxiliary to females, as specified consistently in everything published stating membership eligibility criteria. Therefore, any changes to membership eligibility in The American Legion Auxiliary would first require a Constitutional Amendment to both the Legion and ALA Constitutions **and** an amendment by the federal government to the IRS Code, which is considered very unlikely.

If the American Legion Auxiliary were to become structured similarly as is the VFW Auxiliary, the ALA would become a program of and governed by The American Legion. The Legion would control our membership, our assets, our finances, our programs, and policies. That has never been the case, and I do not sense that after 95 years the American Legion Auxiliary would want to cease to exist as a separate corporation and become a program of and be controlled by The American Legion. If such were to happen at the National level, then likewise, ALA Auxiliary departments would become controlled by the Legion departments and posts would control units.

While there has long been an understandable desire to find a way to include into the Legion Family those connected to the Legion Family who are not otherwise eligible for membership, e.g. the wives of the Sons and male spouses of Legionnaires, there is literally no legal way to do so without Congress passing federal legislation re-defining eligibility.

Both The American Legion and American Legion Auxiliary at the national levels have together spent considerable time in recent years looking into the legalities of expanding membership eligibility, and continue to do so. Under the current federal law and Legion federal charter, ALA national articles of incorporation, and IRS regulations, there is no way legally possible to expand membership eligibility within The American Legion and American Legion Auxiliary without an Act of Congress, and that is unlikely in the foreseeable future.

The issue of expanding membership eligibility is compounded by the non-appealable audit and revocation authority exercised by the IRS. The current problem being confronted by The American Legion at the federal level is the fact that the IRS is attempting to impose the 75%

veteran membership requirement of Section 501 (c)(19) of the U.S. Tax Code on the American Legion Auxiliary. The Legion is now approaching Congress to get this matter resolved because the IRS is applying the rule to Sons of The American Legion. Since the SAL is a program of the American Legion, the SAL **is** the 25% “social membership” allowed under the 75-25 membership ratio enacted by Congress; the SAL **is not** unto itself an entity that must have 75% veterans as members.

The new IRS regulations also state that membership eligibility in the ALA and SAL is limited to two degrees of sanguinity, which means that great-granddaughters and great-grandsons are now not being deemed eligible by the IRS for membership in the ALA or Sons respectively, and units and posts are receiving negative IRS audits jeopardizing their exempt status for having such members. These relatively new IRS field audit regulations are entirely **contrary** to federal law. The Legion is taking every action legally possible at the federal level to get the matter corrected, which takes time and resources.

These problems with recent years’ IRS regulatory actions negatively impacting the ALA is at the center of the many presentations that ALA National Headquarters has made about IRS tax issues as it pertains to ALA membership and exempt status. As we have discussed frequently in national meetings the past 4 years, the IRS has long classified the ALA as a 501 (c)(19) tax exempt auxiliary veterans service organization, to which contributions are **fully tax deductible**.

Four years ago, the IRS revoked the tax exempt status of several hundred ALA entities. The IRS up until recently had been re-instating many of those ALA entities that re-applied for exempt status under the Section 501(c)(3) of the Internal Revenue Code – a 501(c)(3) is a social welfare organization. Now, the IRS has recently begun reinstating ALA entities that re-applied for exempt status under the Section 501(c)(4) of the Internal Revenue Code – a 501(c)(4) is a social welfare lobbying organization, a classification to which members’ dues and donor contributions are **not tax deductible**.

Therefore, because of a) the membership eligibility restrictions grounded in the federal charter Congress enacted for The American Legion, b) the ALA’s Articles of Incorporation and Legion’s Constitution specifying and limiting the ALA as an all-female organization, and c) the recent IRS regulations jeopardizing the tax exempt status of the American Legion Auxiliary, the membership eligibility in the Legion and ALA cannot be expanded or altered without an Act of Congress.

And expanding membership eligibility will not happen in the foreseeable future because the first internal legislative priority of the Legion is to ask Congress to protect current ALA and SAL membership eligibility, specifically to a) reverse the new IRS regulations that require the Sons to be comprised of 75% veterans, and b) overrule the new IRS regulations that limit membership eligibility to two degrees of sanguinity, protecting the membership eligibility of great-granddaughters and great-grandsons in the ALA or Sons respectively. The Legion is also continuing to work with Congress to promote a federal charter for the ALA in order to protect our 501(c)(19) IRS tax exempt classification. In the meantime, the ALA will continue to accept great-granddaughters into membership, and the SAL will continue to accept great-grandsons.

As has been mentioned, presented, and discussed in several ALA national meetings, the ALA cannot change its membership eligibility, and I greatly appreciate that the departments have understood and not presented new resolutions requesting changes to membership eligibility. For the reasons explained above, the Legion cannot consider any changes to membership eligibility.

I hope this explanation is helpful, and thank you for understanding why ALA membership eligibility cannot be amended or expanded.