

Policies of the Loyal Order of Moose

Updated April 2011

THE PRIVATE POLICY

(For the protection of our tax free status and Constitutional Right of Privacy)

"YOU ARE EITHER A MEMBER OR A GUEST!"

All active members of the Order shall be admitted to the social quarters of any lodge of the Loyal Order of Moose unless his or her privileges have been suspended in accordance with the laws of the Order.

Only the following persons may be admitted as a "qualified guest" into the social quarters or home of any lodge of the Order:

- A.** An active lodge or chapter member's immediate family. (Note - There are no limits on the number of times a qualified family member may be admitted as a guest **unless** he or she qualifies as a prospective member of the person signing them into the social quarters.)
- B.** The lady friend of an active lodge member or the gentleman friend of a good standing (active) chapter member. (**Note** - There are no limits on the number of times a qualified ladyfriend or gentleman friend may be admitted as a guest.)
- C.** A prospective member is defined as any guest that is accompanied by a member who can sponsor them for membership in the Order. As permitted by the House Committee, a prospective member may be admitted subject to the following:
 - 1. The prospective member is accompanied at all times by his or her sponsor.
 - 2. The prospective member is properly signed in as a guest.
 - 3. The prospective member shall not make purchases.
 - 4. The prospective member shall leave when his or her sponsor leaves.
 - 5. The prospective member shall be limited to two (2) visits.

All adult guests must be signed in the guest book and leave when the member leaves. Members are responsible for the conduct of their guests. The term "guest" includes non-member spouses. An inactive member (i.e., in arrears on payment of dues but not dropped) may not enter any lodge, even as a guest.

Only members of the Order, whose active membership has been verified, are permitted to make purchases. Unless prohibited by local law, the sale of refreshments to qualified minor family guests is permitted. It is the responsibility of the House Committee to ensure that all persons entering the lodge home and social quarters are either active members or qualified guests. It is recommended

that the House Committee adopt a method of distinguishing members and guests to prevent guests from inadvertently making purchases.

Before making a purchase each day, each member should display his or her membership card. Each member of the Order shall submit proof of membership when requested by any member of the House Committee or its authorized person. Approved applicants for membership, prior to enrollment and becoming a member shall not make purchases.

The House Committees must provide key cards to all active members of the lodge and chapter, if the lodge uses such a system. The House Committee may charge a reasonable fee to recoup the costs of the key cards.

Using the social quarters for any lodge or chapter community service activity is prohibited unless prior approval is obtained from the General Governor.

These admission rules do not change the authority of the House Committee as provided by Sections 48.1 and 48.9 of the General Laws. Sections 28.8 and 50.3 provide information regarding suspended and expelled members, and undesirable individuals. Expelled members shall not enter any lodge or social quarters as a guest or otherwise except by dispensation of the General Governor.

Gentlemanly/ladylike and orderly conduct is required of all persons at all times. The House Committee is required by the laws of the Order to enforce all rules and regulations and maintain proper decorum. Indecent, profane, violent or other inappropriate conduct is absolutely prohibited. A member's social privileges in a lodge may be suspended by the House Committee of the lodge pending a hearing and final decision of the House Committee in accordance with Section 48.9.

The House Committee determines social quarters hours. At the hours designated for closing, all persons shall vacate the social quarters. The admission of minors is subject to compliance with all local laws and according to rules established by the House Committee.

No illegal activity shall take place in the social quarters at any time. Any member other than a law enforcement officer in the line of duty possessing an unapproved firearm or other deadly weapon on lodge property shall be expelled unless the General Governor has granted an exemption.

The Supreme Council may adopt additional rules and regulations for the operation of social quarters by Moose lodges and these rules and regulations shall be effective as provided in the written action of the Supreme Council.

Questions concerning the Private Policy should be directed to the General Governor. Phone: (630) 966-2207, Fax: (630)-966-2208, E-mail: sgreene@mooseintl.org

FEDERAL TAXATION GUIDELINES FOR WAGERING INCOME

In 2001, the Supreme Council approved a policy allowing lodges to decide for themselves whether to offer "legal" pull-tabs, tip boards and other wagering options at their legal bingo games. Lodges must comply with all licensing, registration, reporting and taxation requirements at all levels of government. This includes obtaining all required federal and state gaming/wagering licenses. It is the lodge's sole responsibility to know and comply with all applicable regulations. A few general guidelines relating to federal taxation on wagering is provided as follows:

- If wagering is sold only to good standing (active) members, all proceeds are federally non-taxable and the lodge incurs no additional federal reporting requirements.
- If wagering is sold to any non-member, but all proceeds are donated to a 501C-3 charity (i.e., Moose Charities), the proceeds are federally non-taxable, and the lodge incurs no additional federal reporting requirements. It is strongly recommended that the money from this gaming be kept separate from other lodge funds. The lodge should contact the General Governor to request approval to maintain a separate checking account.
- If wagering is sold to any non-member, and even one cent is utilized to support any lodge activity or expense, all proceeds are federally taxable. In this case, the lodge must file an annual federal Form 11-C, and file a Form 730 each month. Additionally, if the lodge's bingo and related wagering operation utilizes paid employees, a Form 990-T must be filed on an annual basis. Each of these forms requires a remittance of taxes at the time of the filing.

If a lodge were subject to wagering taxes, it would also be subject to the occupational tax. This tax is imposed on each person who is engaged in receiving wagers on behalf of the lodge. Remember that this policy does not permit a lodge to sell to non-members on other occasions. The policy only permits a lodge to sell legal pull-tabs, lottery tickets, tip-boards, etc. at legal bingo games. The sale of such items to non-members (in the social quarters or elsewhere) at times other than at legal bingo games is absolutely prohibited.

Should you have any questions regarding this information, please feel free to contact Joe Mech at (630) 859-2000, extension 6495 in the Treasurer's Office.

(*Policies and guidelines contained herein are current as of the date of publication and are subject to change by action of the Supreme Council.)

RULES FOR SPORTING EVENTS

1. A non-member sports participant may come in as a "qualified guest" twice if he or she is actually a prospective member. The third time must be for orientation or enrollment. All non-members must be signed in and should

wear some form of identification (i.e., guest badge or sticker) or otherwise be distinguished as a guest.

2. After a non-member sports participant has exhausted the two visit rule (or does not qualify as a "prospective member") he or she thereafter comes in not as a "qualified guest" but as a "sporting participant" without the privilege of consuming purchased food or beverages in the lodge (purchased by a member or otherwise) as that person is no longer a "qualified guest". A "sporting participant" does not enjoy the same privileges afforded to a "qualified guest". A member may not purchase anything for a "sporting participant" (alcohol or otherwise) and, of course, the "sporting participant" cannot make purchases. The "sporting participant" should be provided a form of identification to distinguish him or her as a "sporting participant" versus a "qualified guest".
3. All non-members engaged in any sporting event or activity on lodge property or sponsored by the lodge must sign a form approved by Moose International releasing the lodge, Moose International, etc., from all liability for injuries or damages sustained by the participant while engaged in the sporting event or activity.
4. All non-members involved in sporting events (either as a "qualified guest" or "sporting participant") are prohibited from making any purchases, putting money in gaming machines, buying raffles, 50-50's, pull tabs, rip-offs, etc., or otherwise spending money in the lodge.
5. All non-members participating in a lodge sporting event must arrive no earlier than thirty (30) minutes before the competition and leave within thirty (30) minutes following the conclusion of the sporting event.
6. The lodge should maintain a separate "guest" book or register separate and apart from the regular guest register required by Section 48.5 to enroll the names of "sporting participants". Prospective members, since they are qualified guests, may be enrolled in the regular guest register.
7. Sufficient parking should be set aside and designated for participants during these events and enough spaces must be available to members for normal lodge activities.
8. Non-member participants in organized sporting activities on lodge property must be informed of these rules, the lodge's social quarters rules and regulations (including dress code) and any other applicable laws and policies. Any non-member participant knowingly violating lodge rules or any other law, policy, ordinance or regulation should be asked to leave the premises immediately.
9. The lodge should be respectful and considerate of its entire membership and establish a broad range of activities for all ages. The lodge should be careful that sporting events do not become so predominant to exclude other lodge activities and community service events consistent with a family fraternal operation. (End)