As you know, this space is typically reserved for the LWVSFC President. However, I asked Laurie Glaze, Director of Calendar/Program and member of the Budget Committee, to be guest columnist for this issue of The Voter. Laurie has taken the lead on the conversion of our IRS designation to a 501(c)(3), with a dormant 501(c)(4). Read her comments for a clear, concise explanation of the whys and wherefores. Hopefully, this information will provide the necessary background to inform your vote for the By-Laws change that will be necessary to accomplish the conversion. Thanks, Laurie, for all that you do on behalf of the League. You are an asset in so many ways.

-Suzanne Schmidt, President

Guest Column—Tax Status of LWVSFC

by Laurie Glaze

At its May 5, 2017, Annual Meeting, LWVSFC members will vote on whether or not to convert to a 501(c)(3) organization. In preparation for this vote, on March 28, Tom and Chris Carson will present an all day workshop on converting an organization to a 501(c)(3) and advocacy and coalition building. Additionally, we are using this column to bring you information.

The LWVSFC is currently a New Mexico incorporated 501(c)(4) organization, meaning that it is exempt from state and federal income taxes, and that it can support/oppose candidates for elected office and political parties (although internal LWV rules prohibit this kind of political activity). There is no limit to lobbying activities and contributions, and dues are not tax deductible for members or donors. LWVSFC currently utilizes the LWVUS Ed Fund for its 501(c)(3) activities.

Converting to a 501(c)(3) would allow donors and members who itemize deductions to achieve a tax benefit from donations and member dues. This benefit can include in-kind contributions such as members attending the LWVUS or state LWV conventions or councils and absorbing some or all of the cost. Additionally, conversion to a single 501(c)(3)
organization would simplify administrative work in that the organization would no longer have to maintain a separate Ed Fund.

With spending limits and technicalities that curb nonprofits from spending all of their time and money engaged in legislative lobbying, federal tax laws allow every charitable nonprofit to engage in some legislative lobbying activities. Thus, while many do not realize it, all charitable nonprofits may freely engage in legislative lobbying as long as that activity amounts to only an “insubstantial” amount of the nonprofit's activities. Since neither Congress nor IRS has defined “insubstantial,” charitable nonprofits - including LWVSFC - should consider filing a short form known as "taking the 501(h) election," which enables nonprofits to elect to be measured by the objective “expenditure test.” This election would allow any lobbying to be measured by dollars spent rather than time spent. The threshold for determining what is “substantial” is not met for organizations the size of LWVSFC unless lobbying expenditures exceed 20% of the total annual organizational expenditures (approximately $6,000 for the current fiscal year). Currently, if there is any lobbying activity, it involves members’ time rather than staff time and little or no organizational expenditures. With a 501(h) election in place, LWVSFC would almost never realize any restrictions.

On March 28, Tom Carson will provide detailed information on the conversion process, including advocacy and lobbying available to 501(c)(3) organizations, positive and adverse consequences of alternative structures, and nationwide experiences of Leagues’ conversions. In the near future, you will be receiving information on registering for this important event, and information will be posted on the LWVSFC website.

-Laurie Glaze  
Director, Board of Directors  
Chair, Calendar and Program Planning Committee

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Welcome
New Members

Linda Hickman  
Susan Herder & Andrew Van Bourg  
Dr. Doris & Cedric Page  
Janet Repa  
Elisa Dry

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LWVSFC  
Planning Meeting  
January 31, 2017

If you don't know where you are going, you'll end up someplace else.  
-Yogi Berra
Highlights

Board Meeting
January 18, 2017

Actions taken:

Guest presenter, Lisa Randall, SFPS, provided information and answered questions regarding the February 7, 2017, Santa Fe Public Schools General Obligation Bond election.

The final report of “Wine, Women, and the Vote” noted that the expense to profit ratio of 43% met the development industry standards for best practices.

Silent Auction at the Holiday Luncheon netted $400.00.

Suzanne Schmidt and Mary Ellen Gonzales represented the LWVSFC during a recent SFPS tour.

On 1/25/17, Suzanne Schmidt is scheduled to present a program to students at Santa Fe Prep, “Become an Activist for the Health of It.”

President Suzanne Schmidt planned to travel to Washington, DC, and take part in the Women’s March on January 21.

League office staff have drafted an office manual and recruited another office volunteer.

Who’s Who in Santa Fe County, Voter’s Key and Guide to Officials is available on the website under Vote.

The Board approved:

1. The Operating Reserve Policy
2. The Opportunity Fund Policy
3. The Budget Report Format
4. The Membership Chair position description
5. The Fundraising and Development position description
6. The Program Chair position description
7. The LWVSFC participation in the January 21 Women’s March in Santa Fe.
8. Questions for SFCC candidates running in the 2/7/17 election.

-Rosemary Greenlee
Women’s March on Washington—January 21, 2017

American Women Marched on Washington—and the whole world showed up!

Suzanne Schmidt
Marsha Harner in DC

New Mexicans—and our flag—in DC

American Women Marched on Washington—and the whole world showed up!

Assembling before the march—Santa Fe

Hamilton, Bermuda

Bonn, Germany

LWV, Palm Beach County, Florida

NUMBER OF MARCHES: 673  MARCHERS (EST): 4,956,422
Minutes
Action & Advocacy Committee
January 5, 2017


Minutes from the December meeting were approved.

Matrix Discussion and approval for Board submission with discussed changes.

Schools: Upcoming School Board election and Bond issue. Mary Ellen will continue to work on info, including the tax impact of the bond issue and to determine if campaign finance reports are required from candidates. (This election is for two seats — neither is contested.) SFCC Governing Board has a contested election for one seat.

Legislative Report: Within a week, LWVNM will be setting its legislative priorities and distributing fact sheets.

Ethics Board: The County Ethics Board needs a new member; Adair hopes someone from LWV will apply.

Website: Bonnie reported on recent problems with the website. She will get the new “Who’s Who” up on the website soon.

Studies: Discussion on what happens to the data once a study is done. Agreed data should be stored electronically and available on the office computer.

A proposed study re an independent ethics commission study (State) has been proposed by Miriam Ries; this should be a State League issue.

NEXT MEETING February 2, 2017

-Susan Mertes
NEW MEMBERSHIP / RENEWAL FORM
(Please complete fully even if renewing.)

Date: _______________   Name: (please print) ______________________________________________________

Address: (please include zip) _________________________________

Phone: ___________________________  Email: _______________________________________________________________

______ DO NOT include my contact information in the annual Membership Handbook Directory listing.

Membership checks made payable to LWVSFC: (Please mail form with check to Attn: Membership Chair at address at bottom.)

______ Individual and Associate membership: $54 (Voting members are citizens at least 18 years of age; Associate members - all others.)

______ Family membership: $80 (Individual plus one family member)  Family member name: ____________________________

• For separate listing of Family member in Handbook directory, please list phone and email:
  Family member phone: ___________________________  Family member email: ____________________________

______ Student membership: $30 (For students 18-25 years and currently enrolled in accredited institution.)

(Membership is paid annually for the term September 1 through the following August 31. It includes state (LWVNM) and national (LWVUS) dues. If you are joining between April and August of any year, your membership will extend through the following year to September 1.)

• Donation check payable to LWVSFC - (Please note “General Fund” on your check.)
  ___ Unrestricted general fund contribution (not tax deductible): $ ______ Check # __________

• Donation check payable to LWVSFC - (Please note “Education Fund” on your check.)
  ___ Education Fund (tax deductible): $ ______ Check # __________

• Can you attend mid-day meetings, luncheons and other activities during the week? Yes ___  No ___

Volunteer Interests - LWVSFC success is based on the assistance of member volunteers. We welcome and encourage your help! (Circle all that apply):

Voter Services:
• Voter registration • H.S. voter registration • Info tables
  (Are you a trained Voter Registrar? Yes ___  No ___)  (If No, walk-in training is available at County Clerk office downtown.)

• Monitor public meetings • Candidate forums/meetings • Lobby government officials (w/LWVNM)

Organizational Support:
Help at events • Development/fundraising • Membership • VOTER content • Website • Staff League office • Board member

PLEASE COMPLETE AND RETURN TO THE LWVSFC, 1472 ST. FRANCIS DR., SANTA FE NM 87505
505-982-9766 ● www.lwvsfc.org 18-April-2016
Calendar 2017

February

February 7, SFPS & SFCC Boards Election Day
February 8, 10-12: LWVSFC Board meeting
February 8, 5:30-7:30: Legislative Reception, Garrett’s Desert Inn
February 9, League Day at the Legislature

March – Women’s History Month

March 8, 11-1: LWVSFC Board meeting
March 10, noon-1: Women’s History Month Celebration, State Capitol Rotunda
March 11, 11-3: LWVNM Board meeting, Santa Fe
March 16: Sunshine Week Event
March 18, noon: New Mexico Legislature ends
March 28, 10-4: Workshop, SF League conversion to 501(c)(3) and local League advocacy and coalition building, SFCC
March 29, 10-12 noon: New Mexico History Museum Tour

April

April 4, 10-noon: Unit Meeting – LWVSFC Economic Development Study Consensus meeting (Jody Larson)
April 12, 11-1: LWVSFC Board meeting
April 20, 10:30-11:30: Nonfiction Book Club, Collected Works, 202 Galisteo

May

May 5, 11:00-1:30: Annual Meeting, Hilton
May 11, 11-1: LWVSFC Board meeting
May 20-21, LWVNM Convention – Santa Fe, Hilton

Regular meetings:

Action-Advocacy 1st Thursday of each month, Rio Chama (Susan Mertes)
LWVSFC Board meetings 2nd Wednesday of each month, 10 a.m. to 12 noon, NM Bank & Trust, St. Michael’s Drive

Unit Meetings are only for League members

Check www.lwvsfc.org for locations and updates.

*LWVNM and other organization functions in italics