

115TH CONGRESS  
1ST SESSION

# H. CON. RES. 10

Expressing the sense of the Congress that tax-exempt fraternal benefit societies have historically and continue to provide critical benefits to Americans and United States communities.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2017

Mr. PAULSEN (for himself and Mr. KIND) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

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## CONCURRENT RESOLUTION

Expressing the sense of the Congress that tax-exempt fraternal benefit societies have historically and continue to provide critical benefits to Americans and United States communities.

Whereas America's fraternal benefit societies are long-standing mutual aid organizations created more than a century ago to serve the needs of communities and provide for the payment of life, health, accident, and other benefits to their members;

Whereas fraternal benefit societies represent a successful, modern-day model under which individuals come together with a common purpose to collectively provide charitable and other beneficial activities for broader society;

Whereas fraternal benefit societies operate under a chapter system—creating a nationwide infrastructure, combined with local energy and knowledge—positioning them to address most efficiently unmet needs in communities, many of which government cannot address;

Whereas the fraternal benefit society model represents one of the largest member-volunteer networks in the United States, with close to 8 million Americans belonging to nearly 25,000 local chapters across the country;

Whereas research has shown that the value of the work of fraternal benefit societies to society is more than \$3.8 billion per year, accounting for charitable giving, educational programs, and volunteer activities, as well as important social capital that strengthens the fabric, safety, and quality of life in thousands of American local communities;

Whereas in 1909, Congress recognized the value of fraternal benefit societies and exempted such organizations from taxation, as later codified in section 501(c)(8) of the Internal Revenue Code;

Whereas fraternal benefit societies have adapted since 1909 to better serve the evolving needs of their members and the public;

Whereas the efforts of fraternal benefit societies to help Americans save and be financially secure relieves pressures on government safety net programs; and

Whereas Congress recognizes that fraternal benefit societies have served their original purpose for over a century, helping countless individuals, families, and communities through their fraternal member activities: Now, therefore, be it

1        *Resolved by the House of Representatives (the Senate*  
2 *concurring)*, That it is the sense of Congress that—

3            (1) the fraternal benefit society model is a suc-  
4 cessful private sector economic and social support  
5 system that helps meet needs that would otherwise  
6 go unmet;

7            (2) the provision for life, sick, accident, or other  
8 benefits to the members of these societies, as re-  
9 quired by section 501(c)(8) of the Internal Revenue  
10 Code, is necessary to support the charitable and fra-  
11 ternal activities of the volunteer chapters within  
12 their communities;

13            (3) fraternal benefit societies have adapted  
14 since 1909 to better serve their members and the  
15 public; and

16            (4) the section 501(c)(8) tax exemption of fra-  
17 ternal benefit societies continues to generate signifi-  
18 cant, outsized returns to United States society and  
19 the work of fraternalists should continue to be pro-  
20 moted.

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