

118TH CONGRESS  
1ST SESSION

# H. CON. RES. 28

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

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 23, 2023

Mr. LAHOOD (for himself, Ms. MOORE of Wisconsin, Mr. FEENSTRA, Mr. KILDEE, Mr. CAREY, Mrs. BEATTY, Mr. FERGUSON, Mr. BEYER, Mrs. FISCHBACH, Mr. BOYLE of Pennsylvania, Mr. FITZGERALD, Mr. CLEAVER, Mr. FITZPATRICK, Ms. CRAIG, Mr. GALLAGHER, Mr. DAVIS of Illinois, Mr. HUDSON, Ms. DEAN of Pennsylvania, Mr. HUIZENGA, Ms. DELBENE, Mr. KELLY of Pennsylvania, Mr. EVANS, Mrs. KIM of California, Ms. GARCIA of Texas, Ms. MALLIOTAKIS, Mr. GOTTHEIMER, Mrs. MILLER of West Virginia, Mr. HIGGINS of New York, Mr. SMUCKER, Mr. LARSON of Connecticut, Mr. STAUBER, Ms. MCCOLLUM, Mrs. STEEL, Mr. PANETTA, Mr. STEIL, Mr. SCHNEIDER, Ms. TENNEY, Mr. DAVID SCOTT of Georgia, Mr. WENSTRUP, and Ms. SEWELL) 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 Congress that tax-exempt fraternal benefit societies have historically provided and continue to provide critical benefits to the people and communities of the United States.

Whereas the fraternal benefit societies of the United States are longstanding 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 society;

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

Whereas the fraternal benefit society model represents one of the largest member-volunteer networks in the United States, with approximately 7,000,000 people belonging to local chapters across the country;

Whereas research has shown that the value of the work of fraternal benefit societies to society averages more than \$3,800,000,000 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 local communities in the United States;

Whereas, in 1909, Congress recognized the value of fraternal benefit societies and exempted those organizations from taxation, as later codified in section 501(c)(8) of the Internal Revenue Code of 1986;

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 people of the United States save money and be financially secure relieves pressure on government safety net programs; and

Whereas Congress recognizes that fraternal benefit societies have served their original purpose for more than a century, helping countless individuals, families, and communities through 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 of payment for life, health, ac-  
8 cident, or other benefits to the members of fraternal  
9 benefit societies in accordance with section 501(c)(8)  
10 of the Internal Revenue Code of 1986 is necessary  
11 to support the charitable and fraternal activities of  
12 the volunteer chapters within the communities of  
13 fraternal benefit societies;

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

17            (4) the exemption from taxation under section  
18 501(c)(8) of the Internal Revenue Code of 1986 of

1 fraternal benefit societies continues to generate sig-  
2 nificant returns to the United States, and the work  
3 of fraternal benefit societies should continue to be  
4 promoted.

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