



**Healthy Land
Clean Water
For Life**

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Chapter Bylaw Review and Revamp Guidance

Are there federal law requirements for bylaws?

Bylaws are an organization's internal operating rules. Federal tax law does not require specific language in the bylaws of most organizations as noted on the following website:

<https://www.irs.gov/charities-non-profits/other-non-profits/exempt-organization-bylaws>

An organization that is exempt from federal income tax, as described in Internal Revenue Code 501(c)(3), is required to report changes to its bylaws and other governing documents annually to the IRS on the organization's IRS Form 990.

Are there state law requirements for bylaws?

State law may require nonprofit corporations to have bylaws, however, and nonprofit organizations generally find it advisable to have internal operating rules.

For additional information on what the state may require with respect to bylaws, you may want to review state regulations, which can be found h:

<https://www.irs.gov/charities-non-profits/state-links>

Are there internal chapter requirements for bylaws?

A chapter's bylaws may have guidance on internal requirements for bylaw modifications.

Are there parent society requirements for bylaws?

The parent Society requires the following to form or be recognized as a chapter:

- Appoint a chair, a chair-elect, a secretary, and such other officers as the chapter may deem necessary, all of whom shall be dues-paying members.
- Hold one meeting per year.
- Maintain at least 10 members who pay dues to the parent Society.
- Select a delegate to represent the chapter at the House of Delegates Meeting, which is held in conjunction with Annual Conference.
- Report changes in chapter bylaws to the parent Society Board of Directors for approval. Indicate changes for ease of review by parent Society Board of Directors. Modified bylaws may also require approval by members and submission in line with federal and state laws.
- Completion of a not-for-profit annual 990 tax form.

The parent Society requests the following additional items from chapters:

- Submission of an Annual Activity Report to the parent Society. This report includes chapter information, such as policies, operations, maintenance of legal and tax status, current officer information, annual activities conducted, and interest in consideration for chapter awards.
- A copy of their not-for-profit annual 990 tax form.
- Ongoing correspondence regarding actions taken for distribution through the parent Society's communication channels and for posting on the online calendar.

What may be some questions you want to ask your chapter as you review your bylaws?

- Are we being restricted by the number of officers or board members required?
- Are our term limits for officers or board members an adequate length of time?
- Are we restricted by our geographic distribution requirements for officers or board members?

- Are we requiring too many meetings of the governing body?
- Are the committees we have specified necessary or effective?
- Are our schedules or calendars for action such as elections convenient for your governing body and members?
- Are we specifying actions in our bylaws that might be better in our annual action plan?
- Are we requiring tasks of our chapter that are outdated, already being accomplished by other organizations, not relevant, or not engaging?
- Do our bylaws provide room for growth and flexibility?
- Are our bylaws up to date and in line with current state requirements and recommendations?

Contact memberservices@swcs.org for chapter support.

This document is not all inclusive and is not a substitute for legal advice. SWCS encourages chapters to find additional resources online or locally and verify changes are in line with federal, state, and other requirements and recommendations.