

Addendum

Policies adopted by Atascadero Community Band –updated 13 April 2018

Atascadero Community Band Policy re: Recreational drug use during band activities. – adopted January 2017 incorporated in the Bylaws September 2017
12. For liability reasons the use of, or being impaired/under the influence or intoxicated by alcohol or any other regulated or unregulated recreational drugs by any route during any ACB scheduled activity or event is strictly NOT PERMITTED. Scheduled ACB activity or event includes any time during the scheduled set up, warm-up, rehearsal, intermission or break, the concert/performance, and take down of equipment. For example, the scheduled set up time at the park during the summer is 6:15 – 6:30 PM. Warm-up is scheduled from 6:30-7:00 PM, concert 7-8 PM, break 8:00-8:10 PM, rehearsal for the following week 8:10-9 PM, take down of equipment 9-9:30 PM. **ARTICLE IV Membership Qualifications, expectations, and Termination of Members, Section 2 Expectations for Voting and Non-voting Members** References: Atascadero Municipal Code, **Title 6 HEALTH AND SANITATION** , Chapter 6 NO-SMOKING AREAS ESTABLISHED IN CERTAIN PUBLIC PLACES, Chapter 14 DRUG PARAPHERNALIA, **Title 5 PUBLIC WELFARE** Chapter 4 CONSUMPTION OF ALCOHOLIC BEVERAGES. Chapter 16 PSYCHOACTIVE BATH SALTS, PSYCHOACTIVE HERBAL INCENSE, AND OTHER SYNTHETIC DRUGS

Atascadero Community Band Policy Limiting Members of the Public to Performance Area – adopted January 2017

Policy: Members of the public, including but not limited to, audience, friends, venue employees, and/or family are not permitted in the designated performance area at any time during set up, warm up, rehearsal, intermission, the concert, and take down of equipment for a scheduled ACB event or activity. In an effort to reduce the liability to the Band, its officers, volunteer musicians, and prevent potential damage to the Band's equipment and/or individual musician's instruments and property, only musicians playing a given concert are permitted on/ in the designated performance area. Participating musicians are expected to meet and greet members of the public off/outside the designated performance area.

Atascadero Community Band Web & E-mail Policy - adopted May 2012

Purpose: The primary purpose of maintaining a web page and band e-mail account is to communicate ACB's performance schedule with prospective audience and share the mission and goals of ACB with interested musicians.

Policy: It is the responsibility of the President of ACB to designate a volunteer Webmaster and coordinate the update of the band's web page a minimum of twice annually. Use of the web page and e-mail must be consistent with the tax-exempt provisions of 501 (c) (3) corporations and the mission, purpose, and goals for which Atascadero Community Band was organized. (See ACB Bylaws 06 June 2011). SEE current Bylaws dated 29 September 2015

<http://atascaderoband.org/aboutacb.htm>

It is the responsibility of the Executive Board or Board of Trustees to review and approve content sent by e-mail or published on the bands website to assure compliance with a tax-exempt public benefit 501 (c) (3) corporation. Content updates will be reviewed and approved at a regularly scheduled Executive Board or Board of Trustee meeting.

A minimum of three (3) Active Members of ACB will maintain the files for the web pages and have access to the user name and password of the e-mail account at all times. Members must be Voting Members of ACB for a minimum of two years to accept a volunteer appointment to store files, access and send email, or update the web.

The Webmaster is an uncompensated volunteer position. The Executive Board and Board of Trustees will utilize volunteer services for any web design and maintenance as much as possible to avoid encumbering the band financially with additional recurring advertising expenses.

No audience or ACB Member names, e-mail addresses, or other personal information will be published or released without the consent of individuals authorized to provide permission. All e-mail correspondence using ACB's e-mail account must be signed by the originator and files kept for a minimum of three years. *Adopted 29 May 2012*

Atascadero Community Band Benefit Concert Policy – adopted November 2011

Policy: selection of appropriate recipients of designated benefit concerts must be consistent with the tax-exempt provisions of 501 (c) (3) corporations and the mission, purpose, and goals for which Atascadero Community Band was organized. SEE current Bylaws dated 29 September 2015

<http://atascaderoband.org/aboutacb.htm>

Any Member of ACB may forward the name, web link and/or publication and access to Bylaws of a charitable organization to the Executive Board or Board of Trustees of ACB as a potential recipient of one of ACB's benefit concerts.

It is the Board of Trustees responsibility to verify the charitable tax- exempt status of prospective organization(s) before marketing or advertising activities for the concert are initiated. Individuals may also be named as a recipient of a benefit concert as long as all provisions of the Internal Revenue Code, for all 501(c)(3) charitable organizations are met.

Charitable donations collected for a designated purpose may not be arbitrarily redirected for an alternate purpose.

Developed 06 November 2011 approved 06 November 2011

References and Supporting Documents:

The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations

Under the Internal Revenue Code, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity. Violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.

Certain activities or expenditures may not be prohibited depending on the facts and circumstances. For example, certain voter education activities (including presenting public forums and publishing voter education guides) conducted in a non-partisan manner do not constitute prohibited political campaign activity. In addition, other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not be prohibited political campaign activity if conducted in a non-partisan manner.

On the other hand, voter education or registration activities with evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.

The Internal Revenue Service provides [resources](#) to exempt organizations and the public to help them understand the prohibition. As part of its examination program, the IRS also monitors whether organizations are [complying](#) with the prohibition.

Page Last Reviewed or Updated: July 01, 2011

<http://www.irs.gov/charities/charitable/article/0,,id=163395,00.html>

Exemption Requirements - Section 501(c)(3) Organizations

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be [organized](#) and [operated](#) exclusively for [exempt purposes](#) set forth in section 501(c)(3), and none of its earnings may [inure](#) to any private shareholder or individual. In addition, it may not be an [action organization](#), i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible [contributions](#) in accordance with Code section 170.

The organization must not be organized or operated for the benefit of [private interests](#), and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an [excess benefit transaction](#) with a person having substantial influence over the organization, an [excise tax](#) may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see [Political and Lobbying Activities](#). For more information about lobbying activities by charities, see the article [Lobbying Issues](#); for more information about political activities of charities, see the FY-2002 CPE topic [Election Year Issues](#).

<http://www.irs.gov/charities/charitable/article/0,,id=96099,00.html>

Exempt Purposes - Internal Revenue Code Section 501(c)(3)

The exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. The term *charitable* is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

<http://www.irs.gov/charities/charitable/article/0,,id=175418,00.html>