

established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of National PTA.

- g. This PTA/PTSA or members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office; or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

ARTICLE IV: Relationship with National PTA and Utah PTA

Section 1. This PTA/PTSA shall be organized and chartered under the authority of the Utah PTA in the area in which this PTA/PTSA functions, in conformity with such rules and regulations, not in conflict with the National PTA Bylaws, as the Utah PTA in its bylaws prescribes. The Utah PTA shall issue to this PTA/PTSA an appropriate **charter** evidencing the due organization and good standing of this PTA/PTSA.

A local PTA/PTSA in **good standing** is one which:

- a. Adheres to the Purposes, bylaws, basic policies, and procedures of the PTA;
- b. Remits all National PTA and Utah PTA portions of the dues to the Utah PTA by December 1 and in a timely manner thereafter and no later than March 15;
- c. Has bylaws approved according to the procedures of the Utah PTA;
- d. Has current copies of the following on file with the council and/or the region:
 - (1) Year-end financial statements and annual financial reconciliation report by August 1;
 - (2) Applicable IRS filing;
 - (3) Approved annual budget and meeting minutes by October 1; and
 - (4) List of incoming officers with phone number and Email address by May 1.
- e. Practices responsible financial procedures;
- f. Has at least two (2) officers attend one PTA leadership training session annually; and
- g. Meets other criteria as may be prescribed by the Utah PTA.

Section 2. A local PTA/PTSA is **not in good standing** if the criteria in Section 1 are not met and shall be:

- a. Ineligible to receive materials or services from National PTA and Utah PTA;
- b. Ineligible for awards;

- c. Ineligible to participate in PTA programs (e.g., Reflections, Battle of the Bands, etc.);
- d. Ineligible to receive voting privileges at Utah PTA conventions;
- e. Ineligible to receive sales tax refunds; and
- f. After two years of not submitting dues by March 31, reported to the IRS as a local PTA/PTSA not in good standing, which results in the loss of tax-exempt status.

A local PTA/PTSA not in good standing may be reinstated to good standing when the local PTA/PTSA meets the preceding criteria and sends to the Utah PTA office membership dues and a letter stating the reason(s) for not meeting the criteria in Section 1.

Section 3. The articles of organization of this PTA/PTSA include (a) the bylaws of this PTA/PTSA, (b) the certificate of incorporation or articles of incorporation of this PTA/PTSA (in cases in which this PTA/PTSA is a corporation) or the articles of association by whatever name (in cases in which this PTA/PTSA exists as an unincorporated association), and (c) its charter.

Section 4. This PTA/PTSA shall adopt such bylaws for the government of this PTA/PTSA as may be approved by the Utah PTA. Such bylaws shall not be in conflict with the National PTA Bylaws or the bylaws of the Utah PTA.

Section 5. This PTA/PTSA shall include in its bylaws provisions corresponding to the provisions of such of the Utah PTA bylaws as are identified therein by a single star.

Section 6. This PTA/PTSA shall include a provision establishing a quorum.

Section 7. This local PTA/PTSA shall prohibit voting by proxy.

Section 8. Bylaws of this PTA/PTSA shall include an article on amendments.

Section 9. This PTA/PTSA shall keep such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts, and disbursements of the association, including, specifically, the number of its members, the dues collected from its members, and the amount of dues remitted to the Utah PTA. Such books of account and records shall at all reasonable times be open to inspection by an authorized representative of the Utah PTA or, where directed by the Utah PTA committee on state and local relationships, by a duly authorized representative of the National PTA.

Section 10. This PTA/PTSA shall collect dues from its members and shall remit a portion of such dues to the Utah PTA as provided in Article V herein.

Section 11. Each officer or Board member of this PTA/PTSA shall be a member of this local PTA/PTSA.

Section 12. Only members of this PTA/PTSA who have paid dues for the current membership year may participate in the business of this PTA/PTSA.