

117TH CONGRESS
1ST SESSION

H. CON. RES. 65

Expressing the sense of the 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.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2021

Mr. KIND (for himself, Mr. SMITH of Missouri, Ms. MOORE of Wisconsin, Mr. LAHOOD, Mr. SUOZZI, Mrs. MURPHY of Florida, Mr. EMMER, Mr. HUDSON, Mr. HUIZENGA, Mr. STEIL, Mrs. WALORSKI, Mr. KATKO, Mr. HIGGINS of New York, Ms. SEWELL, Mr. FITZPATRICK, Mr. KILDEE, Ms. DELBENE, Mr. PERLMUTTER, Mr. KELLY of Pennsylvania, Mr. PANNETTA, Mr. POCAN, Mr. WENSTRUP, Mrs. BEATTY, Mr. LARSON of Connecticut, Mr. STAUBER, Mr. GOTTHEIMER, Mr. ESTES, Mr. SCHNEIDER, Mr. CLEAVER, Mrs. WAGNER, Mr. LUETKEMEYER, and Mr. HOLLINGSWORTH) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Expressing the sense of the 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 fraternal benefit societies of the United States 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 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 government cannot address;

Whereas the fraternal benefit society model represents one of the largest member-volunteer networks in the United States, with approximately 8,000,000 people of the United States belonging to more than 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 \$3,800,000,000 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 pressures 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 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 of payment for life, sick, acci-
8 dent, 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
19 fraternal benefit societies continues to generate sig-
20 nificant returns to the United States, and the work

- 1 of fraternal benefit societies should continue to be
- 2 promoted.

