LSU Student Bar Association

Meeting Agenda

Monday, March 18, 2019 at 6:15 pm

Room 303



1. Call to Order 6:15 pm
2. Roll Call
   1. Carlos Coro - Executive President
   2. Wesley Davis- Executive Vice President
   3. Christine Colwell- Executive Secretary
   4. Kate Wempe- Executive Treasurer
   5. Marianna Knister - Executive Director of Programming
   6. Meagan Johnson-3L Class President
   7. Alex Geissmann- 3L Class Vice President
   8. Henry Pittman- 3L Class Secretary
   9. Nena Eddy- 3L Class Representative
   10. Chris Roy- 3L Class Representative
   11. Danny Bosch- 2L Class President
   12. Reed Kreger- 2L Class Vice President
   13. Peyton Robertson - 2L Class Secretary
   14. Fielding Matkins- 2L Class Representative
   15. Indigo Diekmann- 2L Class Representative
   16. Keifer Ackley- 1L Class President
   17. Melanie Richard- 1L Class Vice President
   18. Patrick Riley- § 1-1L Class Representative (excused)
   19. Carson DeLarue- § 2-1L Class Representative
   20. Sean McAuliffe- § 3-1L Class Representative
3. Absent Members:
   1. Christine Colwell
   2. Patrick Riley
4. Public Input
   1. Kaylyn Blosser on behalf of Board of Advocates
      1. Requested to use one of SBA tables to sell tickets to put name in hat to be on the jury for the Cheney Joseph Mock Trial Competition that is next week. Requesting to table from March 25-28th from 9-3pm.
      2. Make sure to inform Kaylyn about video edits moving forward. These videos will be used as advertisements for the event.
5. Funding Requests
   1. SAL
      1. Event is on 3/29 during the lunch hour with guest speaker $61.17 for Dominos from inside account
      2. Motion by Peyton
      3. Second by Danny
      4. Vote: Unanimously in favor of
   2. LACDL
      1. This is for reimbursement for past event. They need $75.25 from inside account for Dominos
      2. Motion by Danny
      3. Second by Fielding
      4. Vote: unanimously in favor of
6. Reading, Correction, and Adoption of the 3/11/19 Minutes
   1. Motion by Indigo to adopt the minutes from last week
   2. Second by Peyton
   3. Vote: unanimously in favor of
7. Committee Reports
   1. ABA Student Representative – Chair: Danny Bosch
   2. Academics Committee – Co-Chairs: Jourdan Curet & Connor Fagan
   3. Athletics Committee – Chair: Catherine Pettus
   4. Diversity and Professionalism Committee – Candace Square
   5. Elections Committee – Michael Maldonado
   6. Ethics Committee – Chair: Alex Griffin
8. Executive Officer Reports
   1. President
      1. Codes for Donation
         1. More codes being donated from Baton Rouge Firm
         2. Danny will go get them so we can sell them
      2. Race Judicata
         1. SBA will be donating dollar for dollar what they open
      3. Elections
         1. Candidate forum next week. Statement of Interest due this Friday in the registrar’s office by 3:00pm
      4. Town Hall with Gov. Edwards
         1. Doesn’t look like this event will be happening after all. Carlos will keep us updated.
   2. Vice President
   3. Secretary
   4. Treasurer
      1. Outside Account Balance: $62,935.14
      2. Inside Estimated Account Balance: $10,799.76
      3. Outstanding Debts:
         1. Catherine Pettus: $245.63
            1. This is the amount Athletics Committee is able to reimburse for our $500 advance
         2. Carlos Coro: $62.78
            1. This is the amount that was owed from Finals Snacks last December
      4. Tax Update:
         1. All required documents have been sent, awaiting the next steps from Cherish van Mullem
         2. Tax Outline—what is a 501(c)(3) and what is SBA’s primary purpose?
            1. See Attached document Kate typed up explaining current status of taxes to the minutes\*\*\*
   5. Programming Director
      1. No Gif.
9. Class Officer Reports
   1. 3L Class
      1. Assault and Flattery
         1. Varsity Invoice
            1. This is for the sound and lighting technicians at Assault and Flattery next week. This is the only thing we will have to pay for to put on this event.
            2. Motion by Meagan to expend $300.00 from outside account
            3. Second by Carson
            4. Vote: unanimously in favor of
         2. Reimbursement for members
            1. Posters of Superlatives posted around the school

Motion by Meagan to expend $41.54 from the outside account

Second by Reed

Vote: Unanimously in favor of

* + - * 1. Cop outfit used in Board of Advocates video, but will become part of SBA props for future Assault and Flattery

Motion by Meagan to expend $30.00 from the outside account

Second by

Vote:

* + 1. 3L Composite Photos
       1. Invoice should be coming soon. Ms. Soniat and I are working with Lifetouch to get the invoice in to us so we can expend the funds. I will bring it as soon as I get it. Last year was about $2,200 and it should be about the same this year give or take.
  1. 2L Class
     1. Safety Committee Update
        1. Met to talk about updates for the school and how to sustain them. Will have another meeting where students can come in and give input. They plan to prioritize the ideas for the law center and will see what will be put in place for short term and long term goals. Danny will update us.
  2. 1L Class
     1. Family Day Weekend
        1. Family weekend is this weekend.
        2. Breakfast will be outside the Auditorium because that is where the class visit will be.
        3. Dean Galligan or Associate Dean Carroll will come to speak to families at every class visit
        4. Will be sending out parking information and itinerary tonight for everyone
  3. LLM

1. Old Business
2. New Business
3. Adjournment
   1. Motion by Feilding
   2. Second by Peyton
   3. Vote: Unanimously in favor of

# **Charitable Organizations (501(c)(3))**

* **Tax Exempt Requirements:**
  + Organized and operated exclusively for exempt purposes
    - **Exempt purposes include:** Regulations of the Internal Revenue Code say the organization must operate *primarily* for the following purposes
      * **Charitable**: used in its legal sense and includes:
        + Relief of the poor, distress, or 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
        + Combating community deterioration and juvenile delinquency
      * Religious
      * Educational
      * Scientific
      * Literary
      * Testing for public safety
      * Fostering national or international amateur sports competition
      * Preventing cruelty to animals or children
  + None of its earnings may inure to any private shareholder or individual
    - Officers may not earn a stipend
  + May not be an “action organization”
    - Can make no attempt to influence legislation as part of its substantial activities
    - May not participate in any campaign for or against political candidates
* **Exemption:** Eligible to receive tax-deductible contributions in accordance with Code §170
* **Unrelated Business Income Tax**: even though an organization is exempt, it may still be liable for tax on its unrelated business income
  + This is income from a business or trade that is not substantially related to the charitable, educational, or other purpose that is the basis of the organization’s exemption
  + An organization that has $1,000 or more of gross income from an unrelated business will file a different form and expect a tax

# **Application for Recognition of Exemption**

* To apply for 501(c)(3) recognition, file a Form 1023
  + There is a step-by-step application process at the following link: <https://www.irs.gov/charities-non-profits/application-process>
  + **We are currently filing a Form 1023**. We have 27 months from the filing with the Secretary of State to file the Form 1023 for the exempt status to relate back. We filed in September of 2017

# **Annual Filing Requirements** **(new treasurer look here)**

* Exempt organizations will file an annual information return (Form 990 or 990EZ)
  + NOTE: We are currently **delinquent for the 2017 FY.** We will file for 2017 and 2018 FY this year
* If an organization does not file or files late, the IRS may assess penalties
  + **Penalties**: organization will pay a penalty of $20/day for each day the return is late
    - Generally, the maximum penalty is the lesser of $10,000 or 5% of the organization’s gross receipts for the year
    - Penalties may be abated if the organization has reasonable cause for failure to file timely, completely, or accurately
* **WARNING:** If an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status
* For more information see this link: <https://www.irs.gov/charities-non-profits/annual-reporting-and-filing>

# **How to Improve**

* Organization’s purpose:
  + **Using a “Purpose Form”** to send out to all class presidents, student organization presidents, and committee chairs that SBA oversees
    - Provides a better understanding of what our subsidiaries are doing so we can communicate accurately and confidently about who our organization helps
  + **SBA Events**: consider donating a percentage of profits made on each sale/event
    - Ex. “Barrister’s Ball *benefitting XYZ cause*”
    - Ex. “Merchandise Sale *with percentage of proceeds helping XYZ cause”*
    - Switch it up and get to know the community!
  + **Making an annual donation**:
    - EX. Florida Coastal School of Law makes an annual donation to a charity of the board’s choice
  + **Know Your Events**: If there is an organization hosting a fundraiser for a charitable purpose—DONATE!
    - Ex. Football Club (SBA organization) hosting an auction for Geaux Teal. Make a contribution!
    - Ex. PAD (SBA organization) selling koozies for a cause—make a contribution!
* FIND A CONSISTENT FACULTY MEMBER!!!! We have been fortunate to make two wonderful and knowledgeable contacts concerning income tax, but this is **a large task to give to a member who changes yearly**
  + I would recommend continuing to use the connections we’ve made (see transition packet for contact) but if we can explain our purpose to an administrator, such as the school accountant they may be more willing to support us…

**LSU Law Student Bar Association Purpose Statement**

The LSU Law Student Bar Association serves as the definitive student governing organization at Paul M. Hebert Law Center. We perform the executive, legislative, and judicial functions of the student body. We represent the issues and interest of the student body to the Law Center administration and community at large. Our goal is to foster the professional competence and academic achievement of our members. The Student Bar Association supports and promotes diverse student organizations to supplement education, professional growth, and socialization. By hosting annual social events, the student bar association promotes friendships and professional relationships.