

**THE AMERICAN LEGION
DEPARTMENT OF PENNSYLVANIA
DEPARTMENT EXECUTVE COMMITTEE
HOLIDAY INN, MORGANTOWN-READING
MORGANTOWN, PENNSYLVANIA
APRIL 11-12, 2026**

Resolution No. 1167

Submitted by: Patrick Love
Department Commander

WHEREAS, The Internal Revenue Service (IRS) code permits an organization to be exempt as an Auxiliary of a 501(c)19 Veteran Organization if it meets the following requirements:

1. It is affiliated with, and organized in accordance with the bylaws and regulations of, a veterans' post or organization described above
2. At least 75 percent of its members are veterans, spouses of veterans, or related to a veteran within two degrees of consanguinity (i.e., grandparent, brother, sister, grandchild represent the most distant allowable relationships)
3. All members are either members of a veterans' post or organizations described above, or spouses of a member of such post or organization, or are related to a member of such post or organization within two degrees of consanguinity
4. No part of its net earning inures to the benefit of any private shareholder or individual; and

WHEREAS, The eligibility requirements of The American Legion Auxiliary are established in the National Constitution of The American Legion as Article XIII, Section 2 and the eligibility standards conform to the IRS requirements for an Auxiliary of a 501(c)19 and Section 2 reads as follows:

Section 2. Membership in The American Legion Auxiliary shall be limited to the:

- (1) grandmothers, mothers, sisters, spouses, and direct and adopted female descendants of members of The American Legion; and
- (2) grandmothers, mothers, sisters, spouses, and direct and adopted female descendants of all men and women who served in either of the following periods: April 6, 1917, to November 11, 1918 and any time after December 7, 1941 who, being a citizen of the United States at the time of their entry therein served on active duty in the Armed Forces of any of the governments associated with the United States during either eligibility periods and died in the line of duty or after honorable discharge;
- (3) grandmothers, mothers, sisters, spouses, and direct and adopted female descendants of all men and women who were in the Armed Forces of the United States during either of the following periods:

April 6, 1917, to November 11, 1918; and any time after December 7, 1941 who served on active duty in the Armed Forces of the United States during either eligibility periods and died in the line of duty or after honorable discharge; and

(4) to those women who of their own right are eligible for membership in The American Legion; and

WHEREAS, The eligibility requirements in Article XIII, Section 2 have been amended twice since 2015 the first to make clear that adopted female descendants were eligible and the second to expand eligibility to male spouses of Veterans; and

WHEREAS, The composition of the American Legion Auxiliary has changed but the mission has remained consistent over the past few years since the 2019 expansion of eligibility allowing for service by more males in the organization and providing additional members to support The American Legion; and

WHEREAS, The current eligibility standards do not include other male relatives within two degrees of consanguinity including sons, fathers, grandsons, brothers, and grandfathers; and

WHEREAS, The inclusion of sons, fathers, grandsons, brothers, and grandfathers would comply with the IRS requirements for an Auxiliary of a 501(c)19 veteran Organization and have no effect on the qualification for such status by The American Legion Auxiliary; and

WHEREAS, The male family members support their Veteran family members consistent with and similarly to the support provided by female family members; and

WHEREAS, Some of these male family members include fathers and other close relatives who lost sons and daughters in military service; and

WHEREAS, Expanding eligibility for all male family members will not affect the operations of the programs of The American Legion and provides increased ability for new Auxiliary eligible members to support the programs of the entire Legion Family; now, therefore, be it

RESOLVED, By the Department Executive Committee of The American Legion, Department of Pennsylvania in a regular meeting assembled at the Holiday Inn, Morgantown, PA, April 11-12, 2026, recommend to the National Convention that Article XIII, Section 2 of the National Constitution be amended to read:

Section 2. Membership in The American Legion Auxiliary shall be limited to the:

(1) grandparents, parents, siblings, spouses, and direct and adopted descendants of members of The American Legion; and

(2) grandparents, parents, siblings, spouses, and direct and adopted descendants of all men and women who served in either of the following periods: April 6, 1917, to November 11, 1918 and any time after December 7, 1941 who, being a citizen of the

United States at the time of their entry therein served on active duty in the Armed Forces of any of the governments associated with the United States during either eligibility periods and died in the line of duty or after honorable discharge;

(3) grandparents, parents, siblings, spouses, and direct and adopted descendants of all men and women who were in the Armed Forces of the United States during either of the following periods: April 6, 1917, to November 11, 1918; and any time after December 7, 1941 who served on active duty in the Armed Forces of the United States during either eligibility periods and died in the line of duty or after honorable discharge; and

(4) to those veterans who of their own right are eligible for membership in The American Legion; and, be it finally

RESOLVED, That a copy of this resolution be forwarded to our National American Legion for their consideration.

APPROVED X REJECTED REFERRED CONSOLIDATED FILED