

BOARD ACADEMY



This publication shares information of interest to public library boards. Links to the resources and full content can be found in the e-newsletter version.

WHAT'S GOING ON IN THE ECOSYSTEM? INFORMATION ON CURRENT TOPICS AFFECTING OUR LIBRARIES

STATE BUDGET

All appropriations committee hearings have been completed for both Chambers, and now the Committees are working to negotiate the details.

There is a lot of uncertainty over the state budget this year because of all of the upheaval at the Federal level. The loss or reduction of federal funding could have catastrophic effect on the state budget, and the Legislature may deem some of those programs as a higher priorities than libraries. Many sources expect to see at best a late budget, though there may be changes at the Federal level that keep our usual timeline intact.

You can follow the Appropriations Bills at <https://snoelibraries.org/921/>; we are keeping track of all of the bills affecting libraries here at best we are able.

OFFICE OF COMMONWEALTH LIBRARY UPDATES

These updates come from representatives of the Office of Commonwealth Libraries (OCL):

- State-wide Needs Assessment study being carried out by Blue Willow Consulting is in its third stage.
- Regarding IMLS funding, Heather Sharpe noted at present they have been given no specific direction with either current or future awards and urged caution as they wait for information. Pennsylvania usually receives 5-6 million dollars which supports positions at BLD and BSL, POWER Library, PaILS/Spark, PaLA, PA Forward, PA One Book, Staff Academy, and other programs. Specifics are posted on their LibGuide (<https://pa-gov.libguides.com/BLD>).
- The updated Regulations are still being routed for review and revision within PDE. They continue to hope for a revised package to submit this spring.
- New GAC Guidelines for Holidays and Closures have been approved. They are in the attachments.

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OFFICE OF COMMONWEALTH LIBRARY UPDATES (CONT)

Deputy Secretary Sue Banks released the following statement on March 19, 2025, regarding IMLS funding:

"Greetings, Colleagues –

You may have heard about the Executive Order issued by the White House on 3/14 calling for a reduction in workforce at seven agencies, one of which was the Institute of Museum and Library Services (IMLS) from which OCL receives our Grants to States LSTA funding. We received reassurance from the IMLS that because of the Continuing Resolution passed by Congress, our 10/2024-9/2025 award is still available to us and that they expect our 10/2025-9/2026 award to be ready for commitment later in April. We have some breathing room, in any case.

There is a caveat – in current circumstances, chances are slim but not zero that there may be an action or change from elsewhere in the federal government that would complicate matters. We are not going to let that dampen our spirits. While we may not have all the answers right now, please know that we are focused on planning for different outcomes. Your continued focus, collaboration, and support for one another will help us navigate these uncertain times. Together, we will find our way forward and emerge even stronger.

I want to take a moment to acknowledge the challenging environment we are all navigating right now. There are many unknowns, and it can feel uncertain at times, but I want to assure you that we are in this together. Your dedication, hard work, and resilience during these times are truly appreciated. Hang in there, keep doing the right things and we'll keep you posted on any news that comes to us from DC.

My thanks go out to Heather Sharpe, Director of Library Development whose encouraging words helped build this message.

Thank you for everything you do to serve the people of Pennsylvania with the best of library services. Your work keeps our communities improving – together.

Susan Banks | Deputy Secretary, Commissioner for Libraries, and State Librarian

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WHAT'S GOING ON IN THE ECOSYSTEM? INFORMATION ON CURRENT TOPICS AFFECTING OUR LIBRARIES

TIMELY TOPICS

April has been a busy month at the national level. If you missed the special edition of Board Academy, check it out at <https://snoelibraries.org/board-academy/>.

What's happened since then?

- **March 20:** Keith Sonderling named Acting Director of the IMLS. Shortly after the announcement, ALA issued a letter describing the statutory requirements in place currently.
- **March 26:** The Supreme Court heard the case regarding the constitutionality of the Universal Services Fund, which facilitates the steep discounts on internet services to schools and libraries. A verdict is still expected in June.
- **March 31:** All IMLS employees were placed on administrative leave and funding distribution has ceased. Since then approx. 4 have been recalled.
- **April 3:** California, Oregon, and Washington states made it public that their Grants to States for the current fiscal year were revoked mid-year. (As of writing, Pennsylvania has not received a termination notice, but they also have not received funding.)
- **April 4 & 7:** Two separate lawsuits were filed; one by 21 Attorneys General, and one by the ALA.
- **April 18:** The initial hearing for Rhode Island v. Trump occurred. EveryLibrary released a pre-judgement statement explaining the arguments on both sides (read it at https://www.everylibrary.org/trump_imls_eo_in_court).

Resources to note to help stay informed and better understand situations as they develop:

- SNOE Tracking: all of the updates we've been able to keep up with are posted at <https://snoelibraries.org/2025-legislative-session/>
- National Council of Nonprofits' "General FAQs on Executive Actions Impacting Nonprofits" at <https://www.councilofnonprofits.org/impacts-recent-executive-orders-nonprofits>
- National Council of Nonprofits "Myth v. Reality: Executive Branch Lacks Authority to Target Nonprofit Organizations" (attached)
- EveryLibrary: read the most recent updates and sign up for their newsletter at <https://www.everylibrary.org/>
- EveryLibrary released a brief round-up on April 16: "Contextualizing This Issue: Events Affecting the Institute of Museum and Library Services Since January 20, 2025" (attached)

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ADVOCACY TIPS

BUILDING UP THE ADVOCACY TOOLBOX

PALA'S ANNUAL ASK TO PA GENERAL ASSEMBLY REGARDING LIBRARY FUNDING

The Pennsylvania Library Association (PaLA) released its 2025 ASK document, sharing the Good, the Bad, and the Possible with state funding and libraries. (attached)

PaLA is asking for an increase of \$6.2 million to the public library subsidy; currently, the subsidy is \$70.47 million.

In order to better garner the support of the House and Senate, PaLA is urging libraries to **contact their representatives and senators** to let them know how library resources, services, and programs benefit THEIR constituents. Not sure how to contact them? Scroll down to the latter half of the page at <https://snoelibraries.org/2025-legislative-session/>

FEDERAL BUDGET ADVOCACY

Take a few moments and send an email to your federal representatives about federal library funding from IMLS! Remember: in this type of grassroots advocacy, volume matters; joint letters won't do as well as individuals sending in notes.

Emails do not have to be long or perfectly proofread. It is better to send three imperfect sentences than to send nothing. Don't get caught up in whether or not the impact the library has on you is important or flashy enough. The ordinary work we do is amazing enough!

We recommend dipping your toes into the water by taking advantage of these two campaigns already started by national library groups.

- ALA has developed a #FundLibraries campaign that has an email already started for you at <https://www.ala.org/advocacy/fund-libraries>. You can send the form letter, or improve it by adding a sentence or two of personalization explaining why library funding is important to you.
- EveryLibrary has a campaign to encourage legislators to stop the implementation of recent Executive Order at <https://action.everylibrary.org/emaileo2025>. Similar to the ALA campaign, there is a form letter already started that you can send as is or edit to personalize.

Don't let perfection stand in your way and send an email today!

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SPOTLIGHT ON LEARNING

BUILDING AND REINFORCING STRONG LIBRARY FOUNDATIONS WITH CURRENT AND CLARIFYING INFORMATION

LIBRARY SELF-ASSESSMENTS: GOVERNANCE

The SNOE Governance Self-Assessment tool focuses on strategic structure and board engagement. A strong governing team sets the foundation for a vibrant library in the community. We recommend taking this first, and we'll be delving into these topics more deeply over the next few issues.

BYLAWS

Do the terms "Articles of Incorporation" or "Bylaws" feel a little like a foreign language? They are documents most often used in nonprofit corporations and can be confusing. Together these documents form the foundational rules of your organization - your 'constitution'. If you would ever come into some sort of legal conflict, the first things examined are often these two documents. Because of this, you want to ensure that your articles and bylaws are accurate, follow all state laws, and stay very focused on organizational structure and governance. If you would like to make any changes to Articles of incorporation, there is generally a fee to have them reviewed and filed with the state. Bylaws can be changed more easily by the board, but frequently it requires a lengthy period of review to make any change.

You want to be careful that you do not get too specific in your bylaws; for example, you would want to say something like "Meetings will be held at least 8 times per year" instead of "Meetings are held the third Thursday of every month in the Library meeting room."

You also want to make sure your bylaws cover high-level concepts and let policies dictate details. For example, you would want a clause that allows the board to create committees (and likely some standing committees), but reserve for board policy the specific committees and how they are made up.

Pennsylvania nonprofit corporation law recently (2022) changed regulations regarding bylaws. (An Executive Summary created by Cheshire Law Group is available by contacting your District Consultant). It is highly recommended that you have your bylaws reviewed by a lawyer who specializes in PA nonprofit law review your bylaws to ensure legal compliance.

Other resources (attached):

- BoardSource's chart to help explain the difference between Articles and Bylaws.
- BoardSource's Dos and Don'ts excerpted from "Better Bylaws" (available to borrow from your District).

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SNOE REGION

Board Academy is a publication produced by the SNOE Region Libraries. The SNOE Region is a cooperative initiative of the Seneca, New Castle, Northwest, and Oil Creek Districts to help develop and strengthen the libraries in Northwestern Pennsylvania.

This information is provided to the best of our knowledge as of the date provided. Information is subject to change without notice. While authoritative, it is not guaranteed for accuracy or legalities. If there are questions, please reach out to your district consultant, who may encourage your library to ask a local solicitor/lawyer for further guidance.

If you have any questions about this publication or previous editions' content, feel free to reach out to all of the SNOE Region's District Consultants at consultant@snoelibraries.org. If you have questions on any topics related to board governance, duties, advocacy, or libraries, please feel free to reach out to your library's District Consultant:

- Leslie LaBarte, Seneca Library District: districtconsultant@senecadistrictlibraries.org
(Cameron, Elk, Forest, McKean, and Warren Counties)
- Jessica Church, Northwest Library District: jchurch@eriecountypa.gov
(Crawford and Erie Counties)
- Erin Joyce, Oil Creek Library District: consultant@oilcreek.org
(Clarion, Jefferson, and Venango Counties)



Pennsylvania Department of Education

Guidelines for Library Holidays, Modified Hours, and Other Closures

A. Purpose

Public libraries provide public spaces where people congregate, share their common cultural and scientific heritage, and create knowledge. They offer vitally essential resources used for educational and recreational purposes. To provide effective service, libraries are expected to maintain regular hours of operation best suited to the needs of their community. The Office of Commonwealth Libraries recognizes that while a standardized schedule is ideal, a reasonable number of holidays and other closings are expected. There are also cases of emergency closures and other extended planned closures.

The goal of these guidelines is to provide guidance on effective service and to identify common types of exceptions to library schedules. These guidelines are not intended to address state aid eligibility. Please direct any questions regarding State Aid to RA-stateaid@pa.gov.

Notification of atypical closings to the district/system and the Office of Commonwealth Libraries is intended to allow these organizations to respond to questions from the public and public officials.

B. Authorization

As defined in Title 24. PA. C.S. Education – Public Library Code, § 9312

(h) Powers and duties. --The advisory council shall have the following powers and duties:

(2) Advise and make recommendations to the Governor, the Secretary of Education, and the State Librarian regarding the general policies and operations of the State Library and the State system of aid to libraries.

(5) Promulgate rules and regulations for the approval of plans for the use of state funds and for the process and procedure to appeal funding and eligibility decisions.

C. Definitions

Workdays:

Any day of the week in which a library would regularly be open to the public.

Regular Hours:

The predefined weekly hours and schedule posted for the public by the library.

Week:

The period from Monday through Sunday.

Holiday:

Any federal or Commonwealth of Pennsylvania observed holiday.

D. General Guidance:

These guidelines are recommendations and best practices.

- Consult with the District Consultant and/or System Administrator to develop a schedule of open hours most appropriate for the community.
 - Refer to system agreement and/or district negotiated agreement for specific expectations.
- Library hours should include morning, afternoon, evening, and weekend hours based on actual and potential library user needs.
- Create a schedule that is publicly accessible by the beginning of each year.
 - Post the days and the hours when the library is open in a prominent location
 - Include library hours in printed and online information describing the library and its services.
- Plan closings to have the least impact on the community while maintaining library services and programming.
 - Arrange an adequate public relations campaign to keep library users informed of closings and the availability of alternative locations for library services.
 - Post announcement of library hour changes on social media sites, the library website, and posted hours signs.
 - Notify any nearby local libraries, the System Administration, and/or the District Library Center.
- A library that is closed for more than two (2) workdays in a row, and three (3) or more workdays per week can negatively affect its local community.

- Example - Closing the library between the Christmas holiday and the New Year holiday is not a best practice as it could negatively affect:
 - people experiencing homelessness who do not have a warming shelter nearby.
 - people looking for employment that do not have access to the internet.
 - people needing social services that do not have access to the internet.
 - children/teens at home due to school break.

E. Expected Outcomes

- Provide awareness to the community of when the library's schedule changes.
- Allow for proper staff scheduling and program scheduling.
- Provide clarity and allow flexibility for a library to schedule closures.
- Allow coordination of services from the system and/or district.

F. Closings for which the Office of Commonwealth Libraries should be notified (notification should be submitted as soon as possible)

- Natural emergencies in which the library will be closed for three or more consecutive days. e.g., storm damage.
- Building repairs, upgrades, and construction lasting three or more consecutive days.
- Emergency staffing situations of three or more consecutive days.

G. Closing for which notifying the Office of Commonwealth Libraries is not necessary

- Commonwealth of Pennsylvania or national emergencies
- Any federal or Commonwealth of Pennsylvania observed holidays:
 - A calendar can be found on the U.S. Office of Personnel management's [federal holidays website](#).
 - PA Unconsolidated Statutes: Legal Holiday Law P.L. 188, No. 138 Cl. 38
- When Christmas and New Year's Day fall on a Saturday or Sunday AND the library is regularly open seven days per week, the library may close for three days in a row
- Holidays are in addition to the ten-week seasonal reduction in hours permitted each year
- One in-service day (may be split)
- Natural emergencies of up to two days, e.g., snowstorms
- Emergency staffing situations of up to two days

Contextualizing This Issue: Events Affecting the Institute of Museum and Library Services Since January 20, 2025

EVERYLIBRARY INSTITUTE

APRIL 16TH, 2025

The following issue contains articles written between December 1, 2024, and February 23, 2025. Since then, events at the federal level have rapidly unfolded, and the landscape of library funding is changing daily.

On day one of his new Administration, President Trump revoked President Biden's Executive Order 14084, "Promoting the Arts, the Humanities, and Museum and Library Services", a 2022 action that elevated the importance of the arts, humanities, museums, and libraries as critical to democracy and public life. It emphasized federal investment in cultural and educational infrastructure. This Order recognized the vital role of the arts, humanities, museum, and library services in strengthening democracy in the United States. It emphasized their importance in fostering creativity and community cohesion, promoting equity in underserved areas, and bolstering the creative economy. A President's Committee on the Arts and Humanities was established within the Institute of Museum and Library Services to support these initiatives. The revocation of Executive Order 14084, which is part of President Trump's expansive 'Day One' Order, is a direct blow to the recognition and support of libraries, museums, and cultural organizations as pillars of society. It risks undermining their ability to serve as equitable access points for education, cultural preservation, and civic engagement, all while signaling a broader dismissal of their importance.

On January 28, 2025, President Trump demanded a freeze on all federal grants and for all agencies to "temporarily pause all activities related to obligations or disbursement of all Federal financial assistance." The memo also called for each agency to perform a "comprehensive analysis" to ensure its grant and loan programs are consistent with President Donald Trump's executive orders, which aimed to ban federal diversity, equity, and inclusion initiatives and limit clean energy spending. Programs affected are "including, but not limited to, financial assistance for foreign aid, nongovernmental organizations, DEI, woke gender ideology, and the Green New Deal." Represented by Democracy Forward, the National Council of Nonprofits (NCN), the American Public Health Association (APHA), and SAGE – Advocacy & Services for LGBTQ Elders sued to challenge the policy. As a result, the Office of Management and Budget rescinded its memo that had previously paused all agency grants and loans.

On January 29, 2025, President Donald J. Trump signed Executive Order 14189, titled “Celebrating America’s 250th Birthday,” to coordinate federal efforts for the 250th anniversary of American Independence on July 4, 2026. This order established the White House Task Force on Celebrating America’s 250th Birthday (Task Force 250), chaired by the President and including key cabinet members and agency heads such as the Secretaries of State, Treasury, Defense, Interior, Agriculture, Housing and Urban Development, Education, and the heads of the National Endowment for the Humanities, National Endowment for the Arts, and the Institute of Museum and Library Services. Task Force 250 is responsible for organizing a grand celebration and ensuring that federal agencies contribute to commemorating this milestone in American history.

On March 15, President Trump issued an executive order naming the Institute of Museum and Library Services (IMLS) along with the Federal Mediation and Conciliation Service, the United States Agency for Global Media, the Woodrow Wilson International Center for Scholars in the Smithsonian Institution, the United States Interagency Council on Homelessness, the Community Development Financial Institutions Fund, and the Minority Business Development Agency. The Order states that IMLS must be reduced to its “statutory functions” and requires that “non-statutory components and functions ...shall be eliminated to the maximum extent...”

Congress was clear in the 2018 Museum and Library Services Act that IMLS is statutorily required by Sec 9133 to send federal funding to state libraries under the Grants to States program (Sec. 9141). Without this core federal funding for state libraries, museums, and archives, we risk losing critical programs and services in every state.

On March 20, Trump appointed Keith E. Sonderling as Acting Director of the Institute of Museum and Library Services. In the press release announcing his installation, Mr. Sonderling said, “I am committed to steering this organization in lockstep with this Administration to enhance efficiency and foster innovation. We will revitalize IMLS and restore focus on patriotism, ensuring we preserve our country’s core values, promote American exceptionalism, and cultivate love of country in future generations.”

On March 23 and then again on April 3, the Institute of Library and Museum Services Advisory Board issued two formal letters to the Acting Director outlining IMLS’s legal obligations under the Museum and Library Services Act. These letters plainly and directly advised the Acting Director about the agency’s required duties and the scope of its lawful operations. They received no response. On April 4, 2025, the President dismissed the board.

On March 26, U.S. Senator Jack Reed (D-RI), joined by U.S. Senators Kirsten Gillibrand (D-NY), Susan Collins (R-ME), and Lisa Murkowski (R-AK), sent a letter to Keith Sonderling. They urged him to continue The Institute of Library and Museum Service’s mission as Congress intended when it created the agency. “As the lead authors of the Museum and Library Services Act (MLSA) of 2018 (PL 115-40), which was signed into law by President Trump, we write to remind the Administration of its obligation to faithfully execute the provisions of the law as authorized,” the Senators wrote. In addition to the Reed Letter, U.S. 127 House of Representatives members wrote a letter to the Trump Administration supporting the Institute of Museum and Library Services. They expressed grave concerns about dismantling the Institute of Museum and Library Services. “Eliminating the IMLS would not only jeopardize these essential services but also dismiss the everyday needs of millions of Americans who rely on libraries and museums for learning, job opportunities, and community engagement,” the representative stated.

On March 31, Institute of Museum and Library Services staff were placed on administrative leave. While on leave, the staff are prohibited from continuing their duties. All

employees were required to turn in government phones and other property before leaving the building, and their email accounts were disabled. Libraries and museums were no longer able to contact the IMLS for updates.

Beginning April 2, state libraries and other grant recipients began receiving official notices from the Acting Director of the Institute of Museum and Library Services terminating their grants, effective April 1, 2025. This includes authorized and approved Grants to States projects, National Leadership Grants, and Laura Bush 21st Century Librarian grants. In 2024, 633 grant recipients entered into legally binding plans with IMLS, delivered services, and fulfilled obligations in good faith, and are now being denied reimbursement by the federal government. The reason given is that the grants are “inconsistent with IMLS’ priorities” and that President Trump’s Executive Order of March 14, 2025, “mandates that the IMLS eliminate all non-statutorily required activities and functions.” The Grants to States program, authorized under Section 9141 of the Museum and Library Services Act (20 U.S.C. § 9141), is the largest source of federal library funding, distributing over \$180 million annually to every state and territory library administrative agency. The program also requires states to submit five-year plans outlining goals and measurable outcomes, which are reviewed and approved by IMLS under statute. This abrupt termination of Grants to States comes in the middle of the federal fiscal year and will create sudden, significant shortfalls in nearly every state library budget.

On April 4, 2025, twenty-one State Attorneys General filed suit to stop the dismantling of the Institute of Museum and Library Services. The lawsuit argues that President Trump’s Executive Order of March 14, 2025, unconstitutionally overrides Congress’s power of the purse by directing IMLS to eliminate programs for which Congress has explicitly authorized and appropriated funds. As the suit states: “Neither the President nor an agency can take any action that exceeds the scope of their constitutional and/or statutory authority.” The attorneys general of New York, Rhode Island, and Hawaii lead the lawsuit. Joining the suit are the attorneys general of Arizona, California, Colorado, Connecticut, Delaware, Illinois, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nevada, New Jersey, New Mexico, Oregon, Vermont, Washington, and Wisconsin. In addition to IMLS, the suit includes a request for an injunction about President Trump’s actions against the labor organizing staff and programs of the Federal Mediation and Conciliation Service (FMCS) and the Minority Business Development Agency (MBDA), which has been forced to cut its grant programs that support small business owners. A hearing is scheduled for April 18 in U.S. District Court for the District of Rhode Island (following the publication of this Issue).

On April 10, the American Library Association and the American Federation of State, County, and Municipal Employees (AFSCME), the largest union representing museum and library staff, filed a motion for a preliminary injunction in a lawsuit represented by Democracy Forward. They requested that a federal judge intervene to prevent the Trump administration from undermining the Institute of Museum and Library Services.

At the time of writing, we do not know how Congress or the Courts will respond to these events. We call on both to help safeguard library funding and halt the dismantling of The Institute of Library and Museum Services. We cannot imagine a scenario where the Acting Director has the authority to nullify a duly enacted federal law or cancel the distribution of funds that Congress has directed to states. We call on the Congressional committees of jurisdiction, including the House Committee on Education and the Workforce and the Senate Committee on Health, Education, Labor, and Pensions, along with members from both sides of the aisle, to exercise their oversight powers immediately.

Myth v. Reality

Executive Branch Lacks Authority to Target Nonprofit Organizations

Updated April 21, 2025

The Trump Administration has continued its broad attack on civil society by targeting nonprofit organizations on ideological grounds. Most recently, President Trump threatened to [strip Harvard University](#) of its tax-exempt status. The Administration attempted to assign a team of Department of Government Efficiency (DOGE) staff members to the [Vera Institute of Justice](#) and directly targeted [Citizens for Responsibility and Ethics in Washington](#) (CREW), both of which are independent nonprofit organizations. Other executive actions targeting nonprofit organizations are expected to be released soon. The National Council of Nonprofits will explore every avenue to defend and protect the nonprofit sector.

Myth

The executive branch can limit what types of groups are eligible to be designated as 501(c)(3) organizations.

Reality

The executive branch does not have the authority to unilaterally limit what types of organizations are eligible for 501(c)(3) status.

Eligibility for charitable nonprofit status is laid out in federal law under the Internal Revenue Code section 501(c)(3). Any changes to the types of organizations that are eligible for 501(c)(3) status must be enacted by Congress. The Internal Revenue Code defines 501(c)(3) organizations as “corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals.” The statute does not limit the types of these organizations that may be eligible.

Myth

The President can direct the IRS to strip a specific nonprofit organization or foundation of its 501(c)(3) status.

Reality

The President does not have the authority to direct the IRS to strip a specific nonprofit organization or foundation of its 501(c)(3) status.

Federal law under 26 U.S. Code section 7217 makes it illegal for the President, Vice President, or any employee of the executive office of the President or Vice President, to “request, directly or indirectly, any officer or employee of the Internal Revenue service” to conduct an audit or other

investigation of any particular taxpayer. In fact, the statute states that any person who willfully does so shall be convicted with a fine not exceeding \$5,000 or imprisonment of not more than 5 years.

Myth

The IRS can immediately strip a specific nonprofit organization or foundation of their 501(c)(3) status.

Reality

The IRS does not have the authority to strip a nonprofit organization or foundation of its 501(c)(3) status without following the required processes.

According to [IRS Publication 892](#), the IRS can make a determination that an organization does not meet the criteria for tax-exempt status if the organization is no longer complying with the law. The organization has a right to appeal the decision with the agency after they receive a proposed adverse determination, and then, if no agreement is reached, the organization can file an appeal with a court.

Myth

The IRS can strip 501(c)(3) status from a nonprofit organization or foundation solely because it works to advance diversity, equity, and inclusion (DEI).

Reality

The IRS does not have the authority to strip a nonprofit organization or foundation of its 501(c)(3) status for engaging in lawful activities, including those that promote diversity, equity and inclusion.

A 501(c)(3) organization may not, however, engage in behavior that is illegal or violates public policy, and doing so can put their 501(c)(3) tax status at risk. (See generally, [IRS Revenue Ruling 71-447](#) and the case law following the U.S. Supreme Court decision in [Bob Jones University v. U.S.](#)). *Bob Jones* has served as a basis for revocation of 501(c)(3) status when an organization violates the “fundamental public policy” against racial discrimination in education. The Administration has not yet defined what is considered to be unlawful diversity, equity, and inclusion (DEI) activities, and there are multiple lawsuits challenging the administration’s declarations that DEI activities are illegal. Currently, it has not been determined what nonprofit organizations are prohibited from doing based on the Executive Orders or what is defined as unlawful that would place a nonprofit at risk for losing their 501(c)(3) status.

Myth

The IRS can strip 501(c)(3) status from a nonprofit organization solely because it engages in nonpartisan advocacy or lobbying.

Reality

The IRS does not have the authority to strip a nonprofit organization of its 501(c)(3) status for engaging in nonpartisan advocacy or lobbying.

Nonprofits can and should engage in public policy advocacy related to their missions. The Internal Revenue Code, however, prohibits nonprofit organizations 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. Equating issue advocacy with partisan electioneering is misleading. See [Protecting the Johnson Amendment and Nonprofit Nonpartisanship](#) for more information.

Myth

The Administration should deploy DOGE teams to nonprofit organizations that receive federal funding to “cut waste, fraud and abuse.”

Reality

The executive branch already has legal tools to provide oversight and ensure that nonprofit organizations receiving federal funds are held accountable.

Nonprofit organizations that receive money from the federal government and spend more than one million dollars in a fiscal year are required to have a “Single Audit” – an independent compliance audit that covers the entire organization’s financial operations.

The content provided in this document is provided in good faith for informational purposes only and is neither intended to be nor should be construed as legal or tax advice. Please consult an attorney for the latest and most accurate information. The National Council of Nonprofits makes no representations or warranties as to the accuracy or timeliness of the information contained herein.



Pennsylvania
Library
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A Chapter of the American Library Association

Public libraries are asking for an increase of \$6.2 million to the public library subsidy.

Currently, the subsidy is \$70.47 million.

With more than 4 million library card holders, the current funding is roughly \$17 per library card holder.

Libraries encourage reading and lifelong learning, with essential access to resources.

- ✚ Reading materials from books, e-books, and audiobooks for all ages are free with a public library card.
- ✚ Homeschool and cyber study families are frequent users of public libraries for both reading and teaching materials and community spaces.
- ✚ Adults sometimes use electronic library materials as their primary access without going into the physical library space. Subscriptions such as Libby and Hoopla are costly but make reading items more accessible.
- ✚ Seniors often use the library space both for reading, but also as a vital social connection to others through programs and activities. Homebound seniors have access to delivery of library materials through mail or outreach programs depending on their local library services.
- ✚ Technology support is heavily used at libraries and ranges from computers, Wi-Fi, hotspots, and databases such as NewsBank (free newspaper access), and Ancestry.com, all with helpful library staff.

The need for public libraries is great, but funding cuts mean less hours open, less materials.

- ✚ Total library operating revenue from all sources DROPPED almost \$2.5 million from 2022 to 2023.
- ✚ Electronic collections were cut by 10% in the last year, but demand increased by 14%!
- ✚ Free library cards are available to residents of communities that support libraries through local donors and municipal support. If a community doesn't contribute to free library access for its residents, an annual subscription fee may be charged to a family or individual. Quite simply – a free public community library is not guaranteed for all PA residents.

Since 2011, our PA Forward® initiative recognizes:

Literacy is POWER, libraries provide the fuel!

- ✚ Literacy starts with reading – and often that starts at the public library! Will you please add \$1.55 per library card holder (\$6.2 million) so we can sustain libraries and reading materials in Pennsylvania?

Questions? Christi Buker, Executive Director, christi@palibraries.org, 717-766-7663.

BYLAWS AND ARTICLES OF INCORPORATION

Key Similarities and Differences

When starting a nonprofit, founders must be careful that their excitement for the organization's work does not overshadow careful attention to legal requirements.

Two of the most important legal documents, a nonprofit's articles of incorporation and its bylaws, overlap in a few key instances yet are also quite distinct. Learn about the similarities and differences to ensure your organization is starting off on the right foot.

	ARTICLES OF INCORPORATION	BYLAWS
General Purpose	Register a nonprofit as a corporation, comply with state laws and federal tax laws.	Outline more specific issues regarding corporate structure and governance.
Basic Information Included	<ul style="list-style-type: none">• Organization's full legal name• Statement of purpose• Provision for the disposition of assets if the organization is dissolved• Name and address of a "registered agent"• Name and address of the initial board of directors	<ul style="list-style-type: none">• General information (including name of organization, statement of purpose, address, etc.)• Policies and procedures covering key governance topics, usually including:<ul style="list-style-type: none">- organizational membership (if applicable)- board of directors- board officers- board committees- fiscal matters- amending bylaws and articles of incorporation
Hierarchy	Always has legal precedence.	Subordinate to articles of incorporation.
Ease of Modifying	Designed to be as general and flexible as possible. Ideally will not need to be amended.	More easily revised to account for the evolution of organizational policies.
Filing	With the appropriate state office (often a department within the secretary of state's office).	With the organization, according to its internal requirements.

Continued >

SPECIFIC CLAUSES		
	ARTICLES OF INCORPORATION	BYLAWS
Name of organization	Should be identical in both articles of incorporation and bylaws.	
Statement of purpose	As general as possible, should contain only the minimum required by state law.	Expands on statement included in articles of incorporation, outlining the consensus around which organizational programs are built and implemented.
Legal clauses	Should all be contained in articles of incorporation.	No legal clauses (except for the clause that covers the disposition of assets upon dissolution) in the articles should be repeated in the bylaws. This ensures that even if the bylaws are amended over time, there will be no inconsistencies between legal clauses in the two documents.
Membership	Many state laws require articles of incorporation to specify whether an organization will have formal voting members.	If applicable, bylaws should include details such as member categories, qualifications for joining, and duties of members, among others.



BYLAWS:

DOs

+

DON'Ts

DRAFTING AND AMENDING

- ✗ Don't worry about drafting perfect bylaws the first time around. Start with very basic bylaws that cover major issues surrounding meetings and elections, and then slowly amend those bylaws over time.
- ✓ Note carefully when and how bylaws can be amended.
- ✓ Do review the bylaws periodically and ensure timely amendments when necessary.
- ✗ Don't feel obligated to make your bylaws public. Federal law does not require it.
- ✓ Have an attorney verify that the bylaws are in compliance with state statutes.

TERMINOLOGY

- ✗ Don't use the term "ex officio" without specifying whether or not these members have a vote.
- ✗ Don't forget that certain terms may have different definitions in state law — and that state law always takes precedence. For example, nonprofits often have varying definitions of "membership." However, under state law, a "member" is typically defined as a person (or entity) who pays dues or has more than a nominal connection with the organization and, in return, receives certain membership rights (often the right to elect or remove officers).

IMPORTANT CLAUSES

- ✓ Include a clause granting the board the ability to form committees and task forces as the need arises rather than naming all committees and their descriptions in the bylaws.
- ✓ If your board has an executive committee (not all boards should) and gives it the power to act on behalf of the board, the bylaws should define the limits of this authority.
- ✗ When addressing the size of the board, don't specify an exact number. A range allows for the most flexibility — e.g., "no fewer than five and no more than 15 members."
- ✓ Address virtual voting in the bylaws. Keep in mind, most state laws do not allow for email voting, but often voting via telephone or video conference is permitted.
- ✗ Don't include a full conflict-of-interest policy in the bylaws. Instead, reference a standalone conflict-of-interest policy housed in a separate document that can be quickly amended by the board.
- ✓ Consider including a clause allowing board members to be removed both with and without cause. If your board does not want to provide for the removal of directors without cause, a common alternative is to simply have short terms of office, which will allow underperforming board members to quickly roll off the board.

Resource

[Better Bylaws: Creating Effective Rules for Your Nonprofit Board](#)