

4. An organization to promote financially sound and economical government
5. An organization created for the purpose of assisting members in time of sickness or distress
6. An organization to rehabilitate unemployed persons over a stated age
7. An organization to encourage greater participation in governmental or political affairs
8. An organization formed for the purpose of giving aid and advice in connection with the location and construction of homes for sale to low and middle income families in an area where no adequate housing existed.

The following organizations were found not to be tax-exempt civic leagues:

1. A non-profit organization organized to provide low-cost cooperative housing to veterans and other eligible tenants through the purchase and operation of a housing project.
2. An organization formed to provide television reception to its members for a fee on a cooperative basis; in other words, a community antenna.
3. An organization formed to operate a semi-professional baseball club.
4. A non-profit organization that conducted social welfare activities but whose primary function was the operation of a summer home open to the general public at competitive rates.
5. An organization of women buyers of ready-to-wear accessories which carried on no community-oriented functions and used its annual income to service its members.

What a Civic League Can Do

Your civic league, if you should decide to form one with your fellow classmates or others, would be able to accomplish a great deal of good in your community without becoming a charitable organization. You could foster education, both of the members of the civic league and other persons in the community. You could promote legislation that would better your community or promote the repeal or defeat of legislation that would be detrimental to individuals and their freedoms. Your civic league would be a democratic society formed by those who wish to participate in it for the sole purpose of accomplishing community uplift. The precise details of any project could be worked out by the boards of directors involved.