

**** IMPORTANT NOTICE - PROPOSED BYLAW AMENDMENT ****

During a meeting of the NJSOA Executive Board on August 14, 2007, a motion was made to amend our Constitution and Bylaws. The motion was properly made in accordance with Article XIII of the Constitution and Bylaws by Treasurer Louis Hall, and duly seconded by Executive Vice President Edward Sullivan. The motion was then discussed by the Executive Board before voting to present it to the General Membership.

Discussion of the motion provided the following history with regard to our tax-exempt status. The New Jersey Superior Officers Association has historically enjoyed its tax-exempt status through any one of the umbrella organizations that we have been affiliated with since our incorporation in 1978. Our affiliation(s) and use of any umbrella group's tax-exempt numbers allowed us to be in casual compliance with federal tax codes.

In order to allow ourselves further autonomy, and to become completely compliant with federal tax code, language was proposed for inclusion in our Constitution and Bylaws. The proposed language is taken from pertinent tax code, and is required to maintain federal tax-exempt status.

It is proposed that the following language be added as Article XV, to the New Jersey Superior Officers Association Constitution and Bylaws:

“Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501 (c) (3) of the Internal Revenue Code or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Pleas of Burlington County, New Jersey, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.”

Pursuant to the New Jersey Superior Officers Association Constitution and Bylaws, a motion to amend the Constitution and Bylaws was proposed and favorably voted upon by the Executive Board on August 14, 2007. This proposed amendment must be voted on and approved by the General Membership prior to adoption.

Also pursuant to the New Jersey Superior Officers Association Constitution and Bylaws, notice is hereby given to all members in good standing that a vote will commence at the next General Membership meeting on **September 11, 2007**, at the Roebling, NJ VFW, with regard to this proposed amendment. This proposed amendment shall only be adopted upon approval of two-thirds majority vote of the active members in good standing present and properly assembled at the September 11th meeting.