

Massachusetts
Medical Society
Alliance

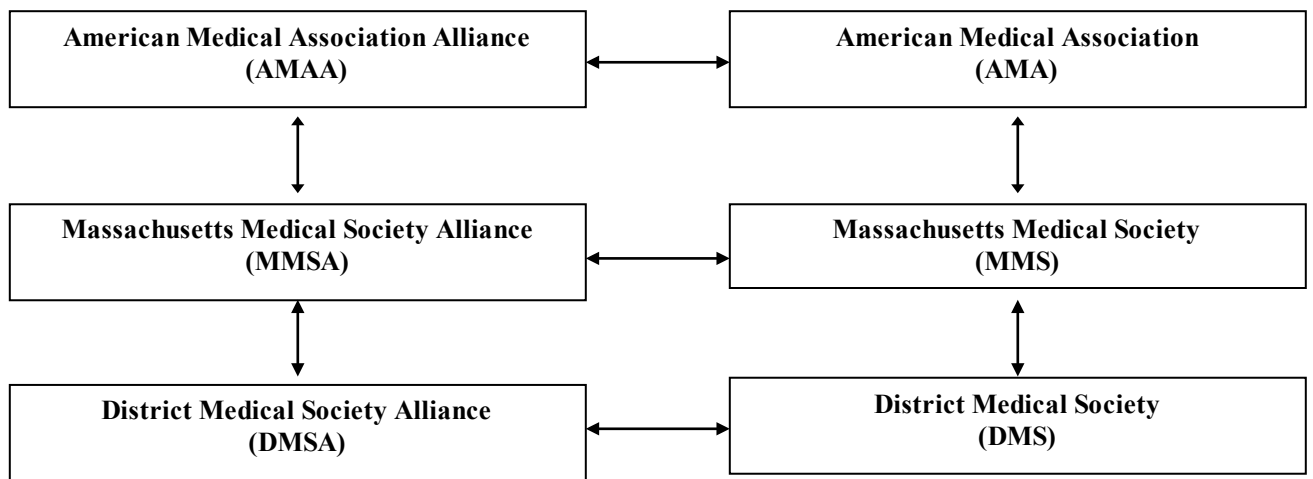
2023

Leadership Manual

MISSION STATEMENT

The Massachusetts Medical Society Alliance is a dynamic organization of physicians' spouses, physicians, and friends committed to advancing the health and well-being of the family of medicine. The Alliance, in partnership with the Massachusetts Medical Society, educates and promotes good health among the citizens of the Commonwealth of Massachusetts.

ORGANIZATIONAL RELATIONSHIPS



The MMSA is composed of its district alliances. As such, it is autonomous in nature as reflected by its bylaws, finances, and elections of officers. The MMSA works in close partnership with the MMS and therefore all programs and policies must be consistent with MMS goals and guidelines. The MMSA has representation and a vote on most medical society committees.

The AMAA is a nationwide volunteer organization of physicians' spouses, partners and physicians dedicated to provide support for the physician family through advocacy and education. As a member of this federation, the MMSA participates in the national organization by sending delegates to the national legislative body, the House of Delegates.

Each DMSA is encouraged to work in conjunction with its corresponding DMS.

CARRYING OUT OUR MISSION

The Alliance focuses its efforts on three major areas:

Health Promotion

Our volunteers work to promote healthy communities. The Alliance has initiated a number of campaigns addressing a variety of health and safety related issues including: health literacy, healthy lifestyle, anti-bullying, injury prevention, domestic violence, emergency preparedness, substance abuse prevention, community and school health fairs, and the hand-washing campaign featuring Soapy®.

Legislation

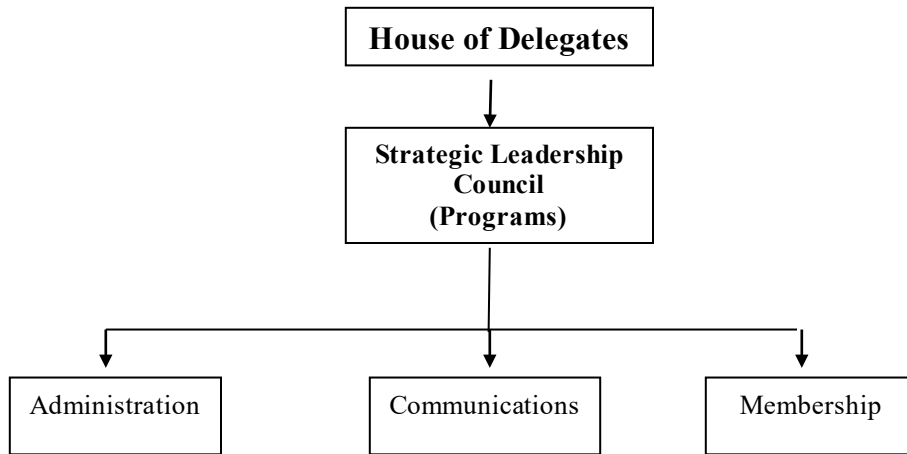
Our members develop awareness of legislative issues affecting health care frequent online updates and alerts, educational workshops, and advocacy training.

Foundations

The Alliance is committed to the MMS & Alliance Charitable Foundation, which awards grants to non-profit organizations to address issues that affect the health and wellness of the community and benefit the medically uninsured. The Alliance also supports the Alliance Health Education Initiative (AHEI) to promote nationwide efforts to build healthier communities and the AMA Alliance Grassroots Honors Funds that supports medical student scholarships.

Support for the physician family and shared concerns for the health of our communities unite our members. Your membership impacts the health of America and the future of medicine.

FUNCTIONAL GOVERNANCE MODEL



House of Delegates Composition

Any registered regular member of the MMSA in good standing shall be a voting member of the House of Delegates.

The House of Delegates shall meet in the spring and, if necessary, in the fall. The dates shall coincide with the medical society's House of Delegates meetings.

Strategic Leadership Council – Decision Making/Oversight Body

- President– elected annually. If more than one person holds the office of president, one shall be selected to represent the Alliance and sit on the MMS Board of Trustees, MMS House of Delegates as a voting member.
- President-elect– elected annually; the president-elect will focus on community outreach, with aspects on health, preparedness, and or education, membership outreach asking various members to assist him or her in that work with the goal of member retention. S/he will work closely with the MMSA Membership Chair and the MMSA liaison to the AMAA Health Promotion committee.
- Secretary Treasurer– elected annually
- 2 Past State Presidents – appointed by the president and approved by the SLC
- Chair, Administration – appointed by the president
- Chair, Communications – appointed by the president
- Chair, Membership – appointed by the president
- Presidents of Active Districts – elected annually by respective districts

Responsibilities of the Strategic Leadership Council

- Leadership development
- Long range planning
- Health promotion
- Fundraising (MMS&A Charitable Foundation/AMA Foundation)
- Legislation
- Interim and Annual meetings
- Membership growth/recruitment/retention

The SLC prioritizes initiatives and coordinates activities with MMS. The SLC shall develop **3-4 strategic points** to formulate its direction for the coming years, including how the MMSA will work with MMS to support outreach activities and further the objectives of both organizations.

The SLC shall meet monthly or as needed with the approval of the president and president-elect. District presidents and liaisons to MMS committees are expected to attend quarterly meetings to provide an update of district activities. These quarterly meetings are open to all members.

Liaisons to MMS committees will be invited to an SLC meeting if an item on the agenda pertains to the committee's activities. The liaison will be provided with the time and duration of the agenda item. Participation may be via conference call or in person.

The primary responsibility of the SLC shall be to administer all programs and special events of the MMSA. At the first meeting of the presidential year, the SLC will vote on the amount of funding for both district projects and travel stipends.

The SLC is also responsible for overseeing the activities of the standing committees and ensuring that the activities fall within the mission and goals of the organization.

Standing Committees

Administration*
Communications*
Membership*

**President, President-elect are ex-officio members.*

Standing committees shall meet within 30 days following the Annual Meeting to establish goals and an action plan for the year. These should be submitted for review and approval by the SLC. Frequency of committee meetings is at the discretion of the chair.

Committee Chairs are encouraged to develop committees of five to seven members to assist them in their work.

Responsibilities of each of the standing committees include but are not limited to:

Administration

- Formulating the budget for presentation to the SLC in March, with approval by the House of Delegates at the annual meeting
- Preparing a slate of officers for presentation to the SLC in March with approval by the House of Delegates as outlined in the bylaws. This process shall begin following the Annual Meeting, but no later than November 1
- Reviewing bylaws and making recommendations to the House of Delegates for approval
- Parliamentary procedure as outlined in the bylaws
- Reviewing the leadership manual on an ongoing basis and revising as necessary
- Ensuring that the MMSA follows policies as set by MMS

Communications

- Initiating state member publications
- Interim communication to the membership
- Initiating press releases and other public relations materials in conjunction with staff
- Strengthening district communications
- Establishing and implementing communication protocols
- Tracking the history of the organization (photo scrapbook, brochures, minutes, etc.)
- Recommending materials for the MMSA website
- Communicating with members and the public regarding Doctors' Day, Make a Difference Day, as well as other activities and initiatives through staff

Membership

- Recruitment
- Retention
- Marketing
- Benefits
- New member packet
- Membership directory
- Social events (i.e., holiday brunch, senior recognition luncheon)

MMSA Liaisons to MMS Committees or Task Forces

At the MMS Annual Meeting in 2000, the MMSA was granted one vote on the committees on which the MMSA has representation. Primary liaisons are expected to attend all meetings and alternate liaisons are strongly encouraged to attend also. If neither the primary nor the alternate liaison can attend a meeting, it is the responsibility of the primary liaison to contact the MMSA staff. Liaisons to MMS committees are required to attend MMSA quarterly meetings.

According to the bylaws, MMSA liaisons to MMS committees or task forces are members of the MMSA House of Delegates and should be prepared to submit a written report on the committee's activities of the year by the April deadline.

MMSA Liaisons to AMAA Committees and Boards

There are opportunities for regular state Alliance members to serve as liaisons to the AMAA committees and boards. Their function is to report on state activities in the various districts to national. These liaisons are to be appointed by the president(s), typically at the first SLC meeting of each presidential year.

AMA Foundation Chair

Health Promotions Chair

Legislation Chair

Membership Chair

Resident Physician Spouse/Medical Student Spouse Chair

Massachusetts Medical Society and Massachusetts Medical Society Alliance Charitable Foundation

The MMSA president or his or her designee is a Director ex-officio of the Foundation's Board. If more than one person holds the office of MMSA president, one shall be selected to serve in this capacity. Two regular members of the MMSA in good standing shall also serve as members of the Foundation's Board of Directors. The ex-officio Director and the two members at large each have voting privileges.

GUIDELINES FOR DISTRICT PRESIDENTS

The grassroots of any organization are its foundation. The MMSA is part of a network of district, state, and national Alliances. To work effectively, participation is needed at all levels.

The following is a list of district responsibilities.

Important Dates

- June 1** A list of all officers should be forwarded to the MMSA staff executive for inclusion in the directory.
- November 1** The names of two members who will serve on the nominating sub-committee should be forwarded to the MMS staff executive.
- March 31** Deadline for district memberships to be submitted to the MMSA staff executive for inclusion in the delegate count. Send to the MMSA office (860 Winter Street, Waltham, MA 02451). (Dues will be collected and counted for the current year as received.)
- April 15** Deadline to have all AMA Foundation money submitted to the MMSA staff executive.
- April 15** Deadline for submission to the MMSA staff executive of a written report of the district's activities and a financial report from the treasurer.

Communications

Districts should coordinate dates of meetings with the state office to minimize the possibility of conflicts. State meetings are generally held on Thursdays. Copies of all district mailings, updates of district activities, including photos and announcements will be shared with the membership and should be forwarded to the MMSA Staff.

Strategic Leadership Council and Quarterly Meetings

District presidents are voting members of the SLC. Further, at each Quarterly Meeting, each district president shall present a report. If you are unable to attend for any reason, please send a representative from your district. Any district wishing to submit an item to include on the agenda should contact the MMSA president in a timely fashion because the state agenda is prepared two weeks in advance of the meeting. Close communication between state and district presidents is encouraged.

Annual Meeting

A written summary of each district's activities throughout the year and a financial report are due by April 1 and should be submitted to the MMSA staff executive. The written report of the district's activities will be included in the packet of information given to delegates at the Annual Meeting. In addition, each district president is expected to present a three-to-five-minute oral report to the House of Delegates on the district's activities. A written report is necessary to give an oral presentation at the House of Delegates. Please keep in mind that your district activities are important and should be shared with everyone.

Membership

If a district is billing on its own, the district president should make sure that the treasurer submits all membership dues to the state office on a monthly basis.

Each district may be reimbursed for up to \$200 each year for membership recruitment and retention efforts.

In order to encourage and facilitate advance planning for the purpose of membership recruitment and retention, each year the MMSA will provide, upon request, to each **active** district an amount to be decided upon annually by the SLC, not to exceed \$2500. The Committee on Administration will consider the amount per active district as part of the budget preparation and it will be submitted with the full budget to the full SLC at its March Quarterly meeting. These funds will be held in the treasury of the MMSA and will be available upon request by the district treasurer.

Each active district requesting this allocation must provide proper documentation and receipts to the MMSA. At the conclusion of the event(s), the use of said funds must be documented in a standard format, so that reliable future annual appropriations can be made. As outlined in this leadership manual, each district must provide an annual treasurer's report to MMSA. Further, any funds requested by a newly active district will receive funds that have been pro-rated on our fiscal cycle.

The Massachusetts Medical Society Alliance membership directory is for the sole use of the Alliance members and may not be used for private professional interests, solicitations, or personal business.

Massachusetts Medical Society Alliance members shall use the membership directory for reference only and shall not cause or permit the directory to be copied, reproduced, photocopied, entered into a computer database, or otherwise duplicated in any format, in whole or in part.

No solicitation for goods or services outside of Alliance business shall be conducted at Alliance meetings or functions.

There will be a one-year limit on holding checks or they will be returned to the Alliance budget.

Nominating Process

The names of two members from each district should be forwarded to the MMSA staff executive to serve on the state nominating sub-committee by November 1.

The representatives should be actively considering potential leaders to serve at the district and state levels.

This is a yearlong process. The representatives will be responsible for submitting names of eligible members for office to the chair of the nominating sub-committee for consideration.

The first meeting of the nominating sub-committee will occur no later than January 30.

District bylaws dictate the district nominating process.

Installation of District Officers

The MMSA president, president-elect, or any past state president may install district officers. Requests for a state officer to conduct an installation should be made through the MMSA office and an invitation should be sent directly to that state officer.

Active and Inactive Districts

A district is considered active when it has at least five regular members, three of whom are elected officers (president, treasurer, and at least one additional elected officer).

If the district is unable to obtain officers, that district will automatically revert to inactive status; dues collected from the district members by the state Alliance will be retained until the end of the current fiscal year, at which time if the district has not gained active status the funds will divert into the state treasury for use in membership recruitment;

Use of MMS Headquarters

Any district is allowed to use the MMS headquarters for a meeting with advance notice. Arrangements must be made through the staff. The district will receive an invoice for catering expenses.

GUIDELINES FOR STANDING COMMITTEE CHAIRS

The chair acts as liaison between the committee, the president, and the SLC.

Responsibilities are to

- Review history of committee and programs
- Set goals and priorities
- Establish a timetable for goals
- Schedule and preside at electronic, telephonic, and face to face meetings
- Plan agendas
- Appoint a secretary to keep minutes, if appropriate
- Assess resources (financial, knowledge, manpower)
- Assign tasks to members
- Evaluate work
- Submit reports by deadline date

The committee chair appoints committee members. Responsibilities are to

- Attend meetings and provide input
- Complete assigned tasks
- Keep abreast of activities related to committee

Resignations

If it becomes necessary for a committee chair to resign or seek a leave of absence, written notification should be submitted to the state president prior to the next SLC meeting. If a committee member wishes to do the same, written notice should be provided to the committee chair. Replacements will be filled as follows.

1. Appointed committee chair – by president with approval of SLC
2. Committee member – by committee chair

MEETINGS

The single most important ingredient to the effectiveness of a committee is the chair's ability to get people to work together.

Effective Committees

- A committee must have a reason to meet and understand what the group intends to accomplish.
- Meeting should **begin** and **end** on time.
- There should be a beginning and an end to a committee year. All committees should submit an annual report, including an evaluation of performance.
- Committee members need to be knowledgeable about the organization, its mission, goals, and structure, and understand how their work can best be integrated into the overall goals of the organization.
- Some attention should be given to the physical environment of the meeting. Additionally, more will be accomplished if meetings are enjoyable.

Agenda

Effective meetings don't just happen. They require advanced planning and work on the part of all concerned. The committee chairs should prepare the agenda. Committee members may submit items to include on the agenda up to 48 hours in advance of the meeting. This allows time for president/chair to clear any necessary items with MMS or have any questions researched.

Sample Agenda

1. Call to order
2. Minutes
3. Treasurer's report
4. Announcements
5. Old business (completed projects/meetings)
6. New business (introduction of new projects)
7. Reports of officers, committee chairs, etc.
8. Unfinished business (ongoing/current projects, etc.)
9. Adjournment

Note: The regular order of business should be followed, but the agenda should have reasonable flexibility. Chairs should work with the staff to prepare for the meeting.

Parliamentary Procedure

It is the presiding officer's duty to keep order, to expedite the business of the assembly and to see that the rules are enforced.

Motions that occur most frequently are:

- Main motions
- Amendments and amendments to amendments
- Refer to committee
- Ratify and rescind

Processing a main motion should become almost automatic. In handling amendments, it will help if the basic rule of parliamentary law is remembered - **consider one thing at a time**.

There are eight steps of a motion:

1. Member rises or raises hand and addresses chair
2. Member is recognized by chair
3. Member proposes motion (I move that...)
4. Another member seconds the motion
5. Chair states motion (It is moved and seconded that...)
6. Chair calls for a debate (questions)
7. Chair takes a vote: All those in favor say aye; those opposed say no. (Always carry through with negative vote - motion is not legal unless done.)
8. Chair announces results, including abstentions (a voice vote is not legal until chair announces the results)

All meetings of the MMSA and all meetings of the House of Delegates, SLC and of committees shall be governed by the parliamentary rules and usage contained in the current edition of *American Institute of Parliamentarians Standard Code of Parliamentary Procedure* when not in conflict with these bylaws. The MMSA will utilize the same publication for parliamentary authority and will remain consistent with future MMS publication changes.

Standing Rules are those rules, which are observed on a continuing basis. They relate to details of administration rather than to parliamentary rules. A standing rule may be suspended for a specified purpose by a two-thirds vote without previous notice.

Note: At meetings, always keep an objective viewpoint and remember that you are working for the benefit of the Massachusetts Medical Society Alliance. A good meeting is one that meets its goal in the fairest and fastest manner possible, with respect and consideration for each of the committee members.

STATE PROCEDURES

Interim Meeting

By-law changes may be submitted by any MMSA member for a vote by the House of Delegates, as described in the Bylaws Article XVI.

Finance

The Committee on Administration has the responsibility of formulating a yearly budget. The fiscal year runs from June 1 - May 31. This proposed budget is then submitted to the SLC at their March meeting for approval before proposing it for passage to the House of Delegates at the Annual Meeting.

All expenses are to be allocated to a budgeted category. However, the budget is only a blueprint and is not cast in stone. The SLC has the authority to redistribute money in an emergency, or for a non-budgeted project or program.

For consideration of any program or project, committee chairs must provide the SLC with the estimated costs.

The president may approve any expenses under \$200.00. Expenses over \$200.00 must have prior approval of the SLC.

All MMSA records must remain in the MMSA office and be available for inspection.

Reimbursement Requisitions

An itemized receipt should be submitted to the MMSA office (860 Winter St. Waltham, MA 02451) within 60 days of incurring the expense. Reimbursement may be withheld after this time. Expenses must be approved verbally, electronically or in writing by the MMSA president or treasurer.

Travel

Reimbursement for mileage is disallowed; however, parking expenses for any officer or designated representative attending a meeting or function on behalf of the MMSA will be reimbursed.

Those designated to attend national meetings, i.e., Regional Leadership Conference and AMA Alliance Annual Meeting will have airfare, registration fees, lodging, and designated meals covered. In addition, a stipend for incidental expenses will be advanced by the treasurer. A stipend amount will be determined each year by the Strategic Leadership Council.

All itemized receipts should be submitted to the staff executive within sixty days of the event.

Annual Meeting Privilege

The following members of the MMSA shall receive compensatory privileges during the Massachusetts Medical Society and the MMSA Annual Meetings.

	MMSA Annual Meeting Meal	MMS Educational Programs	MMS Annual Banquet and Installation	Overnight Hotel
President	Compensatory	Compensatory	Compensatory	Compensatory
President-elect	Compensatory	Compensatory	Compensatory	Compensatory
Past president	Compensatory			

President – position held during the past presidential year; includes one guest

President-elect – position to be assumed during course of MMSA Annual Meeting; includes one guest

Past president – any state president who has served a year or more

OFFICE PROCEDURES

1. All visitors must check in at the security desk in the lobby.
2. MMSA members may not contact MMS staff directly. The MMSA president and staff will serve as the liaisons between the MMSA and MMS as requested by MMS.
3. Any communication to the entire membership must go out from the state office and be approved by the president.
4. The MMSA staff has the responsibility to assist districts whenever such assistance is necessary. Districts may seek help from MMSA staff for district projects or mailings.

PROJECT GUIDELINES

State Projects:

These projects can come from the Strategic Leadership Council or the general membership may propose an idea to the SLC for consideration. The project should fit within the MMSA, MMS, or AMAA priorities. Once agreed upon by the SLC, staff will provide a budgetary estimate in the form of a fiscal note. The SLC will vote on the project and, for those positively received, a timeline and review process will be established.

District Projects:

Each district may set up its own policy or may model policy on the SLC project fiscal notes and guidelines. Each district may also apply to state for an amount determined annually (to be used either for national materials or a district project). Any project originating from a district may be presented to the SLC for consideration of full or partial funding.

All State and District projects should be encouraged to involve as many Alliance members as possible.

Fundraising Guidelines

Please Note: Because each fundraising event has its own unique fact pattern, the event, including all solicitation materials, must be forwarded to MMSA staff to be reviewed in advance to ensure full compliance with applicable tax and charitable solicitation laws and regulations.

1. Why is it important to follow these guidelines?

Both the Internal Revenue Service (“IRS”) and the Massachusetts Attorney General have enforcement roles with respect to charitable fund raising. In the case of the IRS, the primary concern of the fund raiser and the charity should be ensuring that it is clear whether and to what extent the contribution is tax deductible as a charitable contribution. This will help contributors comply with the income tax laws, as well as avoiding possible penalties associated with improper tax reporting. In the case of the Attorney General, the primary concern of the fund raiser and the charity should be that no organization engages in the solicitation of charitable contributions from the public without first registering with the Attorney General and obtaining a charitable solicitation certificate. This will avoid sanctions imposed by the Attorney General against MMSA and/or a MMSA District organization.

2. What is a charity?

A charity is an organization that is eligible to receive tax deductible “charitable” contributions and includes organizations created and operated exclusively for charitable and similar purposes. For example, while the MMSA and/or a MMSA District organization are a tax-exempt organization, it is not a charity and therefore, is not eligible for deductible charitable contributions. In contrast, the Massachusetts Medical Society and Alliance Charitable Foundation (formerly called the MMSA Charitable and Educational Fund) is a charity and therefore, are eligible for deductible charitable contributions. A charity is usually required to submit an Exemption Application to the IRS in order to be classified as a tax-exempt charity eligible to receive tax deductible charitable contributions.

3. What is considered a charitable appeal?

A charitable appeal consists of the solicitation for a contribution of money or goods for a charitable purpose, including, but not limited to:

- (i) any oral request that is made in person, by telephone, radio or television or other advertising or communications media;
- (ii) any written or otherwise recorded or published request that is mailed, sent, delivered, circulated, distributed, posted in a public place, or advertised or communicated by press, telegraph, television or other media;

- (iii) any sale of, offer or attempt to sell, any advertisement, advertising space, sponsorship, book, card, chance, coupon, device, food, magazine, merchandise, newspaper, subscription, ticket or other service or tangible good, thing or item of value; and
- (iv) any announcement requesting the public to attend an appeal, assemblage, athletic or competitive event, carnival, circus, concert, contest, dance, entertainment, exhibition, game, lecture, meal, party, show, social gathering or other performance or event of any kind.

4. Does my MMSA District organization need to be a charity to make a charitable appeal?

No. Tax-exempt noncharitable organizations such as a District may solicit charitable contributions for (or on behalf of) a charity.

4a. If my MMSA District organization makes a charitable appeal for (or on behalf of) a charity, what are our responsibilities to a contributor and to the Attorney General?

There are tax substantiation responsibilities and reporting responsibilities. A contributor needs to know how much of his/her contribution is deductible as a charitable contribution. The Attorney General needs to be informed if you are fund raising from the public.

If a District wishes to solicit funds for a charitable purpose from the public it must register with the Attorney General and obtain a charitable solicitation certificate.¹ If a District solicits funds for a charitable purpose just from MMSA membership, it does not have to register with the Attorney General. In either case, the IRS requires that the solicitation materials show the value (or reasonable estimate) of any charitable fundraising event and how much of the charitable contribution is deductible. This information is needed by a contributor. The delivery of this information to contributors needs to be coordinated with the charity.

4b. If my MMSA District organization makes a charitable appeal for (or on behalf of) a charity, what are our responsibilities to MMSA?

If a District wishes to solicit funds for a charitable purpose, the District needs to seek approval from the MMSA Strategic Leadership Council (Article IV, §1 A(8) of the MMSA Bylaws) and request the assistance of

¹ If a District does not raise in excess of \$5,000 during a calendar year from the public or does not receive contributions from more than ten persons during a calendar year, then a solicitation certificate is not required as long as all of the District's functions, including the fundraising activities, are carried on by volunteers without compensation.

the MMSA staff to ensure full compliance with applicable tax and charitable solicitation laws and regulations.

4c. What are the responsibilities of my MMSA District organization if we work internally with a charity to raise funds?

If the charity is making the appeal directly and the District Members are simply rendering services directly to the charity, then the charity should be solely responsible for the tax substantiation and reporting responsibilities discussed in Question 4a, above. However, if the District is making the appeal along with the charity, or on behalf of the charity, then the tax substantiation and reporting responsibilities discussed in Question 4a, above, become those of the District as well as of the charity. In either case, the District needs to coordinate with the MMSA staff to ensure full compliance with the applicable tax and charitable solicitation laws and regulations.

4d. If my MMSA District organization makes an appeal for its own projects, as opposed to a charitable appeal for (or on behalf of) a charity, what are our responsibilities?

There are fund raising disclosure rules that would apply to any MMSA District organization if the organization and/or MMSA had annual gross receipts of more than \$100,000.00² Those rules require an affirmative statement in each fundraising solicitation that gifts to the District organization and/or MMSA are not tax deductible as charitable contributions. However, those rules do not apply as long as the \$100,000.00 annual gross receipts threshold is not passed.

Even though those rules do not apply because the \$100,000.00 threshold is not passed, if any MMSA District organization appeals to MMSA members the solicitation materials should state that a contributor is not entitled to a charitable deduction. If any MMSA District organization appeals to the public, the solicitation materials should state that a contributor is not entitled to a charitable deduction and the District should register with the Attorney General and obtain a charitable solicitation certificate.³

5. If I make a charitable contribution, what do I need to know about tax deductibility?

You need to have proper substantiation with respect to the charitable contribution. For example, if you make a cash contribution of \$250 or less you can substantiate that contribution by keeping a contemporaneous written acknowledgement from the charity. If you make a charitable contribution and receive some benefit in

² The IRS has authority to aggregate the activities of the MMSA Districts with that of MMSA for purposes of the gross receipts threshold where the IRS deems it necessary or appropriate.

³ But see footnote on prior page.

return from the charity, then you need substantiation from the charity which indicates the value of the benefit received so that benefit can be subtracted from the value of your total contribution in order to determine the part of your contribution which is deductible. If an individual gratuitously render services directly to a charitable organization, the individual is not allowed a charitable deduction for the value of the contributed services. Consult your tax advisor for details.

6. What is considered a raffle?

A “raffle” is an arrangement for raising money by the sale of tickets, certain among which, as determined by chance after the sale, entitle holders to prizes. A person who purchases a raffle ticket from a charity cannot deduct any part of the purchase price as a charitable contribution unless he/she can demonstrate the payment exceeds the value of the ticket. The position of the IRS is that the value of a raffle ticket is generally the amount paid. The fact that the charity may have solicited the payment as a contribution and described it as such on the ticket does not change this result.

In addition, raffles are regulated under Massachusetts law. A permit must be obtained from the city or town in which the raffle prize will be drawn and a 5% tax will be imposed on all gross proceeds derived from the raffle payable to the Lottery Commission. If the value of the prize or prizes to be awarded exceeds \$10,000.00 or if the ticket price exceeds \$10.00 the Attorney General has issued certain administrative rules that must be followed by those conducting a raffle. Those rules impose certain disclosure requirements which must appear either on the raffle ticket itself or in a written notice given to the purchaser of the raffle ticket prior to sale and impose certain other obligations on the sponsoring organization.

7. What are the tax reporting requirements for raffle winnings?

If \$600 or more in prizes or awards are paid to a single winner during the tax year, the winner must provide the charity with his/her name, address and taxpayer identification number by completing Form W-9 “Request for Taxpayer Identification Number and Certification.” The charity, in turn, must report the winnings on Form W-2G, “Certain Gambling Winnings.” The charity should use the information provided in the Form W-9 to complete Form W-2G for each winner whose prize or award equals or exceeds \$600. The Form W-2G is filed with the IRS.

8. What about the application of sales tax for fundraising activities?

Sales tax is not applicable to MMSA and/or a MMSA District organization as long as any sales are made in connection with fund raising activities. Such sales are considered casual and isolated sales and as such, not subject to sales tax.

9. What about Internet fundraising activities?

Generally, web site or e-mail solicitations should comply with the same rules that apply to other solicitations. The IRS considers a web page to be distributed when it is uploaded to a server and becomes available to the public.

*Prepared by Gerald V. May, Jr., Esq.
Rich May, a Professional Corporation
July 2010*

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MMS ALLIANCE BYLAWS

ARTICLE I. NAME

The name of this organization is the Massachusetts Medical Society Alliance, Inc. (hereinafter referred to as MMSA, Inc.)

ARTICLE II. PURPOSE

The purpose of the MMSA, Inc. shall be:

- A. to unite all District Medical Society Alliances of the Commonwealth of Massachusetts under the governance of a centralized State organization;
- B. to form a constituent society of District Medical Society Alliances to the American Medical Association Alliance, Inc.;
- C. to assist the Massachusetts Medical Society in its program to improve the quality of life through health education;
- D. to coordinate and advise the District Alliances in their activities;
- E. to cultivate friendly relations among physicians' families;
- F. to promote mutual understanding in matters pertaining to health between physicians and the general public; and
- G. to encourage participation by Alliance members in local and statewide activities that address health needs.

ARTICLE III. MEMBERSHIP

Section 1. Classification

- A. Regular
- B. Affiliate
- C. Honorary

Section 2. Qualifications

- A. Regular
 - (1) the member of a District Alliance who is or was the spouse or domestic partner of a physician, including a resident or fellow, who qualifies for membership in the Massachusetts Medical Society;
 - (2) the medical student or spouse or domestic partner of said medical student who qualifies for membership in the Massachusetts Medical Society.

(3) the physician who also qualifies for membership in the Massachusetts Medical Society.

B. Affiliate

(1) the person who is interested in supporting the mission of the MMSA, Inc. may become an affiliate State member after being duly proposed by a member and accepted by vote of the Strategic Leadership Council.

C. Honorary State Member

A distinguished person who has been recommended by an Alliance member, accepted by the Strategic Leadership Council, and approved by vote of the House of Delegates.

Section 3. Privileges

- A. only regular members shall be eligible to vote;
- B. only regular members shall be eligible to hold office;
- C. only regular members who register shall be eligible to serve as delegates in the House of Delegates;
- D. all members shall receive official publications and notices; and
- E. membership privileges shall be suspended for non-payment of dues, provided that at least two bills have been sent and discussion and vote by the Strategic Leadership Council has occurred.

Section 4. Dues

- A. The amount of dues shall be determined by the House of Delegates upon recommendation by the Strategic Leadership Council.
- B. Annual dues shall be paid by members classified as Regular or Affiliate.
 - (1) State and National dues for members of District Alliances, billed by their Districts, shall be transmitted promptly by District Alliances to the treasurer of the MMSA, Inc.;
 - (2) District dues for members of District Alliances, billed by the State, shall be transmitted promptly by MMSA, Inc. to the treasurer of the District Alliance
- C. National dues shall be forwarded promptly to AMAA, Inc.
- D. Honorary State members shall not pay dues.
- E. The fiscal year shall be from June 1 through May 31. Dues shall be receivable throughout the fiscal year.
- F. Representation and right to vote in the House of Delegates shall be determined by the number of regular members whose dues are received prior to March 31.

ARTICLE IV. DISTRICT ALLIANCES

The MMSA, Inc. is composed of its constituent District Alliances

Section 1. District Alliances

A. Active District

- (1) a District shall be considered active if it has at least five regular members, three of whom are elected officers (president, treasurer, and at least one additional elected officer);
- (2) it is the responsibility of the District president to communicate with the State Alliance, forward the names of District officers to the State office, make District appointments to State committees, fill District vacancies, and make reports for the Strategic Leadership Council of District activities;
- (3) the term of office for all officers of District Alliances shall be determined by the District Alliances. The terms of all officers shall begin at the close of their District annual meeting;
- (4) each District Alliance shall adopt bylaws and regulations for the conduct of its own affairs. Bylaws and regulations of District Alliances may not be in conflict with those of the State Alliance. A copy of the current bylaws of each District shall be on file with the Staff Executive at the State Alliance office;
- (5) membership in each District will consist of members who reside or work within the boundaries of the District. Members wishing to transfer their membership within the state may do so by informing the State President of their intentions;
- (6) a District shall have the right to bill and collect dues, or it may waive this privilege in favor of the State Alliance billing for them;
- (7) no District shall form its own 501(c)3 entity; and
- (8) no District shall solicit or segregate funds without the prior approval of the MMSA, Inc. Strategic Leadership Council.

B. Inactive District

- (1) if the District is unable to obtain officers after one calendar year, the District will automatically revert to inactive status;
- (2) a contact representative should be established to maintain communications with the State Alliance office;
- (3) membership of each District shall consist of members who reside or work within the boundaries of the District. Members wishing to transfer their membership within the state may do so by informing the State President of their intention;

- (4) all activities for the District will abate except upon approval of the MMSA, Inc. Strategic Leadership Council;
- (5) dues shall be collected from the District members by the State Alliance and retained until the end of the current fiscal year, at which time if the District has not gained active status the funds will divert into the State treasury;
- (6) a District may return to active status with the approval of the MMSA, Inc. Strategic Leadership Council following the election of the District officers. Dues money for the current year only shall be forwarded from the State Alliance to the District treasurer; and
- (7) Inactive District treasuries shall be transferred to the MMSA, Inc. reserve account and safeguarded for the District for a period up to three years. After three years, the funds shall revert to MMSA, Inc., to be used for membership provided that such District remains inactive.

C. Formation of New Districts

- (1) the MMSA, Inc. Strategic Leadership Council may establish new Districts upon the application of 5 qualified applicants; and
- (2) the MMSA, Inc. Strategic Leadership Council may also alter boundaries of existing Districts to further enhance the working of the District.

ARTICLE V. OFFICERS

Section 1. Designation

- A. The elected officers to the Strategic Leadership Council of the MMSA, Inc. shall be president, president-elect and secretary-treasurer; and
- B. The appointed officers to the Strategic Leadership Council shall be two past State presidents, Chair of Administration, Chair of Communications, and Chair of Membership.

Any elected office or chair position may be filled by one or more persons.

Section 2. Eligibility for Elected and Appointed Offices

- A. The president and president-elect must have been regular members for at least three years and have been on a previous Strategic Leadership Council for a full year. In addition, they must meet one or more of the following requirements:
 - (1) must have served as president of a District Alliance
 - (2) must have served a minimum of one year as president-elect at State.
 - (3) must have served on the Strategic Leadership Council for a minimum of two years

- C. The secretary-treasurer must be a regular member who has served as president or other officer of a District Alliance, or on a State Standing Committee for a minimum of one year.
- D. In the event that no eligible regular member is available for an elected office, a regular member in good standing who has been a member for two years and has been approved by a majority vote of the Strategic Leadership Council may be considered eligible for the slate of elected officers.
- E. Appointed Committee Chairs must be regular members.

Section 3. Duties

In performance of their duties, all officers shall conform to the policies and directives of the Strategic Leadership Council.

A. Elected Officers

(1) The president shall:

- (a) be the presiding officer of the Strategic Leadership Council and any session of the House of Delegates and shall preside at or designate a presiding officer for all other meetings of the MMSA, Inc. except as otherwise provided in these bylaws;
- (b) be an ex-officio member of all committees except the nominating sub-committee;
- (c) appoint, with approval of the Strategic Leadership Council, two past State presidents to serve on the Strategic Leadership Council;
- (d) arrange for meetings of the Strategic Leadership Council and sessions of the House of Delegates;
- (e) be the only official spokesperson for the Alliance and be the only one authorized to delegate said privilege.

(2) The president-elect shall:

- (a) serve as an active aide to the president and perform the duties of that office when the president so directs or is incapacitated;
- (b) be a member of the Strategic Leadership Council;
- (c) establish MMS committee liaisons; and
- (d) be an ex-officio member of all committees except the nominating sub-committee

(3) The secretary/treasurer shall:

- (a) be a member of the Strategic Leadership Council;
- (b) be responsible for the record of the deposit of funds in a depository approved by the Strategic Leadership Council;
- (c) disburse money by written order, with the approval of the president or staff executive;
- (d) present a statement of accounts to all meetings of the Strategic Leadership Council and make a full report to the House of Delegates;
- (e) submit the accounts for audit to the Massachusetts Medical Society Finance Department; and
- (f) be a member of the Committee on Administration.

B. Appointed Officers

(1) The Chair of Administration shall:

- (a) be a member of the Strategic Leadership Council with the right to vote;
- (b) be the presiding officer of the following activities: budget, nominations, parliamentary procedure, leadership manual, and policies;
- (c) have the power to serve as parliamentarian or appoint a parliamentarian to the Strategic Leadership Council and hire, when deemed necessary, a registered or certified parliamentarian to advise on parliamentary procedure;
- (d) appoint members of said committee; and
- (e) appoint chairs of sub-committees, if desired.

(2) The Chair of Communications shall;

- (a) be a member of the Strategic Leadership Council with the right to vote;
- (b) be the presiding officer of the following activities: State member publication, press releases, strengthening District communications, establishing MMS Committee liaison and District reporting mechanisms, historical tracking, website, and Doctors' Day publicity;
- (c) appoint members of said committee; and
- (d) appoint chairs of sub-committees, if desired.

(3) The Chair of Membership shall:

- (a) be a member of the Strategic Leadership Council with the right to vote;

- (b) be the presiding officer of the following activities: recruitment, retention, marketing, benefits, and social events;
 - (c) appoint members of said committee; and
 - (d) appoint chairs of sub-committees, if desired.
- (4) The two past State presidents shall:
- (a) be members of the Strategic Leadership Council with the right to vote; and
 - (b) be ex-officio members of the nominating sub-committee.

ARTICLE VI. NOMINATIONS, ELECTIONS, APPOINTMENTS AND VACANCIES

Section 1. Nominations

A. Composition

The nominating sub-committee shall be composed of the Chair of the Committee on Administration or a committee member designated by the Chair, the two appointed past State presidents serving on the Strategic Leadership Council, and two representatives from each District Alliance.

B. Procedure

- (1) the Chair shall begin the preliminary nominating procedures according to the guidelines of the Leadership Manual;
- (2) the first meeting of the nominating sub-committee will be held no later than January 30th;
- (3) the nominating sub-committee shall nominate, by majority vote, eligible candidates for office;
- (4) candidates must be informed, in writing, of the duties of the office and a written acceptance must be obtained;
- (5) the nominating sub-committee Chair shall present the slate of candidates to the Strategic Leadership Council in March, which precedes the Call to the annual meeting;
- (6) the slate of candidates shall be included in the call to the annual meeting;
- (7) the nominating sub-committee Chair shall present the slate of candidates at the annual meeting of the House of Delegates for the vote; and
- (8) additional nominations for any office may be made from the floor of the House of Delegates provided that consent of the eligible nominee has been obtained in writing.

Section 2. Elections

- A. The president, president-elect and secretary/treasurer shall be elected annually by the House of Delegates and shall assume office when installed. All the above officers shall serve for one year or until their successors are installed.
- B. Elections shall be by ballot, except when the number of nominees does not exceed the number to be elected, in which case the election may be by voice vote. A majority vote shall elect.
- C. The Strategic Leadership Council shall be authorized to conduct an election by mail if the annual session of the House of Delegates is canceled due to emergency conditions.

Section 3. Appointments

The appointments of the Chairs of Administration, Communications, and Membership shall be made by the president and approved by a majority of the elected officers of the Strategic Leadership Council.

The appointments of the two past State presidents shall be made by the president and approved by the Strategic Leadership Council.

Section 4. Vacancies

- A. If a president dies, resigns, or is removed from office, and the office is filled by more than one person, the remaining person shall fill the office. Otherwise, the president-elect shall immediately become president and serve the remainder of the term.
- B. The Strategic Leadership Council, by majority vote, shall elect an eligible member to serve the unexpired portion of any other vacant elective office.

ARTICLE VII. STRATEGIC LEADERSHIP COUNCIL

Section 1. Composition

The voting members of the Strategic Leadership Council shall be the president, president-elect, secretary-treasurer, two past State presidents, presidents of active districts (or their designee), and the Chair or Co-Chairs of Administration, Communications, and Membership.

Section 2. Duties

The Strategic Leadership Council shall:

- A. have the powers of Directors of the MMSA, Inc. and carry out mandates and policies as determined by the House of Delegates;
- B. have the authority to perform all actions in the transaction of business for or on behalf of the MMSA, Inc., except when the House of Delegates is in session;

- C. manage property and direct activities of the MMSA, Inc., subject to the provisions of these bylaws, resolutions and enactments of the House of Delegates, in agreement with the policies of the Massachusetts Medical Society;
- D. approve the budget before it is presented to the House of Delegates for adoption;
- E. be authorized to conduct an election by mail or email if the annual session of the House of Delegates is canceled due to emergency conditions;
- F. administer all programs and special events of the MMSA, Inc.;
- G. oversee activities of the committees and insure that activities fall within the mission and goals of the organization;
- H. develop and oversee the implementation of the strategic plan;
- I. have the sole and exclusive power to remove any elected or appointed officer of the MMSA, Inc. who does not fulfill the duties of the office;
- J. assist in the selection of and serve as an advisor to the MMSA, Inc. Staff;
- K. shall approve the Chairs of Administration, Membership, and Communications.

Section 3. Meetings

- A. regular meetings of the Strategic Leadership Council shall be held monthly or as needed.
- B. regular meetings of the Strategic Leadership Council may be canceled by the president in the event of an emergency;
- C. special meetings of the Strategic Leadership Council may be called by the president or upon written request of three members of the Strategic Leadership Council and shall be held at the place designated in the notice or call thereof provided that written notification, including the proposed agenda, is given at least ten (10) days prior to the date of such meeting;
- D. liaisons to MMS Committees shall be invited to meetings of the Strategic Leadership Council on an as needed basis;
- E. liaisons to MMS Committees are expected to attend quarterly meetings of the Strategic Leadership Council to provide an update on activities. These quarterly meetings are open to all members;
- F. a majority of the voting members shall constitute a quorum; and
- G. in an emergency, the president can authorize the Strategic Leadership Council to vote by mail, email, facsimile or telephone.

ARTICLE VIII. STANDING COMMITTEES

Section 1. Designations

The standing committees of the MMSA, Inc. shall be:

A. Committee on Administration

- (1) the committee shall have responsibility for the following activities: budget, nominating, bylaws, parliamentary procedure, leadership manual, and policies
 - (a) the bylaws sub-committee shall be a sub-committee of the Committee on Administration. It shall be composed of the Chair of Administration or a committee member designated by the Chair and at least two regular members appointed by the Chair. The sub-committee shall:
 1. consider, edit, and correlate proposed amendments submitted by regular members;
 2. present to the House of Delegates proposed amendments to the bylaws as provided in Article XVI, Section 2 with recommendations for or against adoption;
 3. initiate amendments deemed desirable by the majority of its members; and
 4. decline by 2/3 vote of its members to present proposed amendments which are deemed inconsistent with MMSA, Inc. policy.
 - (b) the nominating sub-committee shall be a sub-committee of the Committee on Administration. Its duties shall be as described in Article VI Section 1.
- (2) all committee members shall be regular or affiliate members;
- (3) the Chair of the committee shall be appointed by the president and approved by a majority of the elected officers of the Strategic Leadership Council as provided in Article VI Section 3;
- (4) meetings may be called at the discretion of the Chair; and
- (5) the committee may vote by mail, email, facsimile or telephone, at the discretion of the Chair.

B. Committee on Communications

- (1) the committee shall have responsibility for the following activities: State member publications, press releases, strengthening District communications and reporting mechanisms, historical tracking, website, and Doctors' Day publicity.
- (2) all committee members shall be regular or affiliate members;
- (3) the Chair of the committee shall be appointed by the president and approved by a majority of the elected officers of the Strategic Leadership Council as provided in Article VI Section 3;

- (4) meetings may be called at the discretion of the Chair; and
- (5) the committee may vote by mail, email, facsimile or telephone, at the discretion of the Chair.

C. Committee on Membership

- (1) the committee shall have responsibility for the following activities:
recruitment, retention, marketing, benefits, and social events;
- (2) all committee members shall be regular or affiliate members;
- (3) the Chair of the committee shall be appointed by the president and approved by a majority of the elected officers of the Strategic Leadership Council as provided in Article VI Section 3;
- (4) meetings may be called at the discretion of the Chair; and
- (5) the committee may vote by mail, email, facsimile or telephone, at the discretion of the Chair.

ARTICLE IX. MEETINGS

Section 1. Educational Meetings

Appropriate meetings shall be conducted to:

- A. disseminate information and give instruction on selected subjects;
- B. provide leadership training for State and District Alliances; and
- C. strengthen the structure of the organization.

Section 2. Committee Meetings

- A. committees shall meet for the first time within 30 days following the annual meeting to establish goals and an action plan for the year to be reviewed and approved by the Strategic Leadership Council. Frequency of meetings is at the discretion of the Chair; and
- B. committees shall be permitted to conduct business by mail, email, facsimile or telephone at the discretion of the Chair.

ARTICLE X. HOUSE OF DELEGATES

Section 1. Eligibility

To qualify for membership in the House of Delegates, a person shall be a regular paid member of the MMSA, Inc. by March 31.

Section 2. Duties

The House of Delegates shall:

- A. be the official legislative body of the MMSA, Inc.;
- B. transact all business of the MMSA, Inc., not otherwise specifically provided for in these bylaws;
- C. adopt the proposed budget for the ensuing year; and
- D. elect officers for the ensuing year (Article VI, Section 2).

Section 3. Sessions

- A. the House of Delegates shall meet during the annual meeting and may meet at an interim meeting; and
- B. if a session of the House of Delegates is canceled due to emergency conditions, the Strategic Leadership Council shall conduct business as authorized in Article VII, Section 2, B and E.

Section 4. Quorum

A majority of the registered regular members present, including votes by proxy, shall constitute a quorum.

Section 5. Privileges

- A. all members and guests of the MMSA, Inc. may attend meetings of the House of Delegates;
- B. only delegates shall introduce business or vote;
- C. proxy voting shall be permitted for specific items on the agenda if submitted in writing to the MMSA, Inc. staff prior to the meeting; and
- D. proxy votes will be voided if the agenda item is modified during the meeting.

ARTICLE XI. ANNUAL AND INTERIM MEETINGS

Section 1. Definition

The annual and interim meetings shall be the convocation of all members of the MMSA, Inc. for the presentation and discussion of subjects pertaining to the MMSA, Inc.

Section 2. Sessions

The annual and interim meetings shall meet at the time and place designated by the Strategic Leadership Council, keeping in mind the time and place of the annual and interim session of the Massachusetts Medical Society.

Section 3. Composition

The annual and interim meetings shall be composed of members of the MMSA, Inc. and guests.

Section 4. Call

The call to the annual and interim meetings shall be mailed to the membership no later than one month prior to the sessions.

ARTICLE XII. PUBLICATIONS

The MMSA, Inc. shall issue publications authorized by the Strategic Leadership Council in consultation with the Massachusetts Medical Society.

ARTICLE XIII. MMSA, INC. HEADQUARTERS

Section 1.

The MMSA, Inc. shall maintain an office, which shall be known as MMSA, Inc. Headquarters.

Section 2.

A staff executive shall be engaged and shall perform duties as directed by the Strategic Leadership Council and/or the president.

ARTICLE XIV. PARLIAMENTARY AUTHORITY

The parliamentary authority used by the MMS for parliamentary procedure shall be adopted to govern all proceedings of the MMSA, Inc.

ARTICLE XV. LEADERSHIP MANUAL

The Leadership Manual shall be approved by the Strategic Leadership Council and it shall contain information and procedures not specifically detailed in these bylaws.

ARTICLE XVI. AMENDMENTS OF BYLAWS

Section 1.

The bylaws may be amended at any session of the House of Delegates by a majority of those voting, a quorum being present, provided that proposed amendments have been:

- A. submitted in writing to the Chair of the bylaws sub-committee at least 60 days prior to the session at which it will be introduced; and
- B. shall be distributed in the call to the annual or interim meeting at least 30 days prior to the session of the House of Delegates, provided the complete text is sent to all District presidents and available upon request from MMSA, Inc. Headquarters.

Section 2.

Only the bylaws sub-committee may present proposed amendments to the House of Delegates.

ARTICLE XVII. POLICY

Section 1.

The policy of the MMSA, Inc. in legislation and program areas shall be governed by that of the parent organization. Advisors from the Massachusetts Medical Society shall provide consultation and direction.

Section 2.

- A. The MMSA, Inc. shall not accept representation from other organizations on its Strategic Leadership Council.
- B. The MMSA, Inc. shall not be officially represented on the boards of other organizations and shall not affiliate with other organizations except with the approval of the advisors of the Massachusetts Medical Society.

Section 3.

No commercial interest or any candidate for public office shall be endorsed by MMSA, Inc. Neither the name of the MMSA, Inc. nor the name of any officer in official capacity shall be used in any connection with a commercial concern or with any political interest. However, the

MMSA, Inc. may endorse or oppose pending legislation and assume a stand on matters of public policy if so recommended by the advisors of the Massachusetts Medical Society.

Section 4.

All gifts presented to the MMSA, Inc. must be accepted by the Strategic Leadership Council of the MMSA, Inc. before being announced at the interim or annual meetings.

ARTICLE XVIII. DISPOSITION OF ASSETS

No person shall possess any property right in or to the property assets of the corporation. Upon dissolution of the corporation and after all obligations are satisfied, all assets shall be distributed exclusively to the Massachusetts Medical Society and Alliance Charitable Foundation.