



COMMITTEE STRUCTURE

Most successful committees in the program have found it useful to divide the work in such a way that a maximum number of people and organizations get involved in the action. There is, of course, a chairman - a widely respected and active civic leader, with the Mayor serving as honorary chairman - but

responsibilities are shared with a treasurer or finance chairman, a publicity or media relations chairman, a membership secretary and the various subcommittee chairmen who have taken on the programming tasks that involve the different organized sectors of the community - the service clubs, schools and youth groups, business, professions and so on.

It is a good idea to have an attorney on the committee or cooperating with it because as soon as you have organized yourself informally, you should consider adopting by-laws and incorporating as a prerequisite to filing for a tax-exempt status. Remember that you will need funds to carry out the various cultural and technical exchange projects with your Sister City and potential donors. Individuals, foundations and corporations are reluctant and sometimes prohibited from contributing funds or materials and services to an organization that does not have tax-deductible status. After you have incorporated in your state you then may apply to the Internal Revenue Service branch that serves your area for tax-exempt status under Section 501 (c) (3) of the Internal Revenue Code. A local attorney can advise you on how to proceed and handle the filing for you.

To facilitate incorporation and your adoption of by-laws, the National Institute of Municipal Law Officers has drafted model documents. These sample Articles of Incorporation and By-Laws are reprinted in full in the Forms and Documents Appendix at the end of this handbook.