THE AMERICAN LEGION

A NATIONAL HEADQUARTERS MONTHLY PUBLICATION FOR POST COMMANDERS AND POST ADJUTANTS . . .

Advance

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Growing, Moving Veteran Population Needs Services of New Legion Posts

CAN YOUR POST GROW by starting a new post?

Have we just asked a silly question? It sounds like it, doesn't it? If some of your best members actually give time and effort toward starting a new post that could be competitive with yours, what's going to happen to your post? Don't answer too fast. Strange as it seems, the odds are that your post and the new post are both going to have a substantial growth in membership, prestige, and activity.

Several years ago planned research was begun into how new posts could be formed, where they should be formed, what they should be doing, and what effect they would have on already existing posts. As we studied the characteristics of new posts an interesting sidelight developed. It's been reconfirmed many times since —*the formation of a new post near an existing post (or posts) results in growth for all of the posts.*

Details Vary But Problems Remain Same

Right now it's fairly apparent what you are thinking if you are the usual Legionnaire. You are thinking that that might be true someplace else but it's not true for you and that your problem is different. To put it bluntly, your problem isn't a bit different. It may differ slightly in detail but the problems in your neighborhood, in your town, are the same problems that exist anywhere else in this United States.

Basically it starts with a Legion responsibility. We have a responsibility as Legionnaires to see that the benefits that accrue from an active Legion Post are available to all veterans, to every community and, in big cities, to the veterans of every identifiable neighborhood. Perhaps it could best be stated by the following quote: "Give every veteran a chance for Legion membership in his own neighborhood."

How badly do we need new posts? Let's look at the record. In many of our states, and particularly in our larger cities, the faster the area is growing in population (and the number of veterans) the less we have enrolled in The American Legion. But ours should not be a selfish concern. Putting it another way, the faster a state or city is growing, the less likely it is that a veteran has an equal opportunity to join an active, functioning post.

Following World War II veterans returned to Hometown, U.S.A., in droves. They automatically gravitated to The American Legion and almost without effort the Legion tripled in size. Unfortunately, many of these new veterans became members of posts which could not absorb as many new members as were written. We did not get the number of new posts we needed although the number of new posts did jump to an all-time high of over 17,000 by the early 1950's. In fact, The American Legion reached a peak of 17,360 posts in 1950. This was a significant growth, but it wasn't enough then, nor has it been enough since. Our potential has continued to go up while we have neglected to replace our dying posts, let alone increase the total number.

Population Mobility, Expansion

All of this has happened during a period of a high population mobility. New towns have grown up. Huge new suburbs have developed. Entire metropolitan areas have created new housing patterns. And we have not kept abreast with the formation of posts which would allow these veterans the opportunity to enjoy the benefits of an active Legion where they live. This must be corrected.

(Continued on back page)

In This Issue

	Page
New Legion Posts Needed	1
Post Commander's Hot Line	2
Commander's Calendar	2
Radio Spot Announcements Speak Out	3
New Law Alters Tax Exempt Status	4
VD Epidemic Draws Legion's Fire	5
Posts Invited to Nominate Employers of Vets	6
7-Point Bond Program Set for Posts	7

POST COMMANDER'S Hotline

Highland Post 201, Department of Kentucky, has presented a check for **$34,574** to the Council for Retarded Children of Jefferson County for its work with retarded children. The check represented the net proceeds of the Louisville post's **20th annual child welfare carnival.** During the past 20 years, Highland Post has given the Council more than **$300,000** to help establish a school for retarded children, a sheltered work shop, an occupational training center, and other projects of the Council. (Editor's Note: The Legionnaires of Post 201 sure know how to **"Reach Out—In Service for America."**)

★

A 10 per cent increase in compensation to veterans with service-connected disabilities has gone into effect under PL 92-328. In addition to the 10 per cent across-the-board increase, PL 92-328 also provides for the equalization of peacetime rates with wartime rates. PL 92-328 satisfies Resolution 522 (Colo.), adopted by the 1970 National Convention of The American Legion in Portland, Ore.

★

As this issue of the **ADVANCE** goes to press, it appears that **a major American Legion legislative objective** is about to be reached in final passage of the Vietnam-era Veterans Readjustment Assistance Act of 1972 (HR 12828). The Senate and House Committees on Veterans Affairs appeared to have resolved their differences on this Viet-Time Veterans GI Bill. If their agreement holds and both Houses approve the measure, it should be before the President for signature by the time this issue is mailed. The bill currently provides $220 per month to a full time single student, $261 if he has one dependent, $298 with two dependents, and $18 per month for each additional dependent. Students pursuing part time courses would receive a percentage of the amount paid for full time attendance. Veterans undergoing vocational rehabilitation training would receive an increase of about 48 per cent over existing rates.

★

Historic Gadsby's Tavern, Alexandria, Va., a national landmark built in 1752, has been ceded by its owner, **American Legion Post 24**, to the city to be restored as a part of the **nation's bicentennial** celebration in 1976.

The American Legion **ADVANCE**

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MEMBER AMERICAN LEGION PRESS ASSOCIATION

Editor: Frank L. Megnin

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COMMANDER'S CALENDAR

November

1	Enrollment deadline, 27th term, American Legion Extension Institute.
2-4	Western Area Conference on Children & Youth, Boise, Ida.
7	Election Day.
11	54th anniversary of the armistice of World War I, 1918.
16-18	Midwestern Area Conference on Children & Youth, Canton, Ohio.
23	Thanksgiving Day.

December

7	Pearl Harbor Day. Opening of 6th annual Holiday Blood Donor Drive.
7-9	Southern Area Conference on Children & Youth, Houston, Tex.
15	Bill of Rights Day.
25	Christmas.
31	New Year's Eve. Deadline for payment of American Legion Life Insurance premiums. Insured Legionnaires must report their 1973 card numbers with premium payments.

January

1	New Year's Day.
5	Closing date for 6th annual Holiday Blood Donor Drive.
11-13	New England Area Conference on Children & Youth, Providence, R.I.
25-27	Middle Atlantic Area Conference on Children & Youth, Ft. Monroe, Va.

(Look ahead to big events coming up in the next two months—Americanism Month in February and the 54th Birthday of The American Legion in March.)

Radio Spot Announcements Speak Out for 'Reach Out'

THE AMERICAN LEGION will take to the air waves to bring National Commander Joe L. Matthews' theme—"Reach Out—In Service for America" —to the entire nation.

National Commander Matthews has approved a series of ten hard-hitting radio public service announcements to be released during the first week in November to every non-duplicating AM and FM radio station in the United States.

Written and produced by the Legion's advertising agency, these radio spots utilize the services of a professional announcer to get the message across. Each of the basic six spot announcements (the four additional spots are 30-second adaptations of the first six one-minute spots) treats a different, positive program of The American Legion.

Service to Veterans

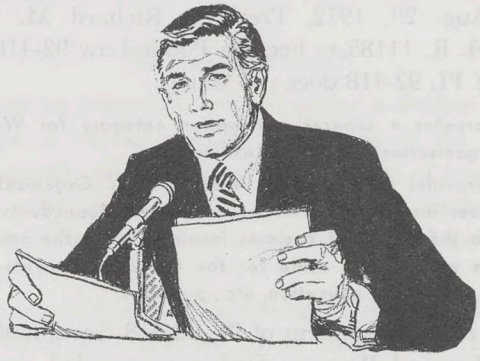
Three of the spots deal in different ways with The American Legion's service to veterans in the rehabilitation area. Particular attention is paid to the fact that the young veteran—just out of uniform and, in general, getting no thanks from the public for his service—needs help and a sense of direction. It may be in the job area or it may be in making application for schooling or a home loan.

As the spots point out, the veteran probably needs help in cutting through the maze of red tape awaiting when he applies for benefits due him. The point is also made—and made emphatically—that helping veterans unsnarl the red tape in connection with their benefits has been the business of The American Legion for 53 years, and that our team of specialists stands ready to lend assistance to any veteran without regard to race, creed, or even Legion membership.

Listener Asked to Help

The listener is advised that the young veteran especially has returned home from an unpopular war with none of the fanfare of former years to job problems and other ills besetting our society. The listener is asked to help the young veteran if he can, and if not, to send him to us—The American Legion—for the right kind of advice and assistance.

A fourth of the major spots deals with the Legion's youth programs. In this one, a plea is made to the listeners to protect our nation's most valuable resource—youth—suggesting that anyone with a desire to work toward that end can participate in outstanding youth programs through The American Legion.



The fifth spot is a new approach—virtually a direct pitch for membership. Beginning with the phrase "Allow us a few moments of unabashed patriotism," the spot suggests that many of us are still sold on America and proud of it. Many of us are in The American Legion, working to set aright the problems that afflict our society. It goes on, "*if you're with us—join us*— in dozens of programs that are frankly patriotic and designed to reach out in service for America."

Quote from President Nixon

The sixth major spot contains an excerpt from President Nixon's speech to the delegates to the 1972 National Convention in Chicago, asking a continuation of Legion support in the area of national defense and a continuation of our outstanding contributions to America's future through our youth programs.

Mentioned also in this spot is the fact that Presidents Nixon, Johnson, Kennedy, Eisenhower, and Truman were all American Legionnaires—and "while you may not be a President," the Legion is a good place to "Reach Out—In Service for America."

Post Commanders and Adjutants are asked to contact their local stations' program managers and ask that these announcements be used. Be sure that adequate recognition is given to those assisting in this program. And, when you hear these announcements being broadcast, please notify the National Public Relations Division, The American Legion, 1608 K St., N. W., Washington, D.C. 20006.

With your help, Mr. Post Commander and Mr. Post Adjutant, these public service announcements will indeed help The American Legion to "Reach Out—In Service for America."

New Law Alters Tax Exempt Status

By
BERTRAM G. DAVIS
National Judge Advocate

THE FEDERAL TAX EXEMPT STATUS of The American Legion has undergone some changes as the result of legislation recently signed into law.

On Aug. 29, 1972, President Richard M. Nixon signed H. R. 11185 to become Public Law 92-418. Section 1 of PL 92-418 does two things:

1. It creates a separate exemption category for War Veterans' Organizations and their Auxiliaries.

2. It provides that income a War Veterans' Organization receives from insuring its members and their dependents is not subject to the unrelated business income tax, to the extent the income is used or set aside for the insurance benefits or for religious, charitable, education, etc., purposes.

Prior to the enactment of PL 92-418, Section 501 (c) of the Internal Revenue Code, as amended, provided for 18 categories of organizations exempt from the payment of federal income tax. The American Legion, its component departments and posts were exempted under Section 501 (c) (4) of the Code, and were classified as "Civil Leagues or Organizations not organized for profit but operated exclusively for the promotion of Social Welfare."

New Exemption Category

PL 92-418 creates a new, separate exemption category—veterans' organizations and their auxiliaries—to the list of organizations exempt from tax under Section 501 (c) of the Internal Revenue Code. The new provision—Section 501 (c) (19)—defines a veterans' organization as—

A post or organization of war veterans, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization if—

a. It is organized in the United States or any of its possessions, and

b. At least 75 per cent of its membership are war veterans and substantially all of the other members are veterans (other than war veterans), cadets, or are spouses, widows, or widowers of war veterans or of such individuals, and

c. No part of the net earnings of such veterans' organization inures to the benefit of any private shareholder or individual.

Prior to the enactment of the Tax Reform Act of 1969, there was no tax on the insurance activities of veterans' organizations since the unrelated business income tax did not apply to social welfare organizations and social clubs. However, the 1969 Act extended the application of the unrelated business income tax to virtually all exempt organizations, including social welfare organizations (as The American Legion was then categorized) and social clubs.

PL 92-418 provides a special rule for veterans' organizations concerning the income they receive from providing insurance benefits for their members or the dependents of their members. This special rule excludes from the unrelated business income tax any amounts attributable to payments for life, accident, or health insurance with respect to members of veterans' organizations or their dependents to the extent these amounts are set aside for the purpose of either providing for the payment of insurance benefits or for religious, charitable, scientific, literary, educational, etc., purposes (the purposes specified in Section 170 (c) (4) of the Code).

Senate Committee Report

In reporting out favorably the bill, the Senate Committee on Finance said: "In this regard it is intended that any income which is spent by a veterans' organization for religious, charitable, etc., purposes (*which the committee intends are to include programs involving Americanism, youth activities, community activities, and information and educational programs relative to national security and foreign affairs for purposes of this provision*) is first to be deemed to represent funds derived by the organization from its insurance activities (to the extent this income is not used in connection with the insurance activities).

"Also, the committee intends that income will be treated as set aside for the specified benefits *where it is used for the reasonable cost of administration directly connected with the benefit programs (as well as the payment of the benefits themselves) or the reasonable cost of administration directly connected with the organization's religious, educational, charitable, etc., activities.*"

(Editor's note: Italics in preceding two paragraphs our emphasis.)

Finally, the amendment with respect to the application of the unrelated business income tax to the insurance income of veterans' organizations was made effective for taxable years beginning after Dec. 31, 1969, the effective date of the extension of the unrelated business income tax by the Tax Reform Act of 1969.

IRS Technical Advice Contemplated

The Internal Revenue Service reports that the issuance of an official announcement and technical advice are contemplated by IRS.

Pending that announcement and technical advice, of which you will be apprised, it is my legal opinion that The American Legion, its component departments and posts and the American Legion Auxiliary, its component departments and units are now exempt from the payment of federal income tax under Section 501 (c) (19) of the Internal Revenue Code of 1954, as amended.

VD Epidemic Draws Legion's Fire

A TOTAL WAR AGAINST VENEREAL DISEASE is a major point of emphasis of The American Legion's Children & Youth Program for the 1972-73 year. After extensive analysis of the VD problem in the United States, the Legion's Children & Youth Commission has mapped its strategy around the most effective weapons system to be used in combatting the spread of the disease.

That weapons system is education.

The Children & Youth Commission believes that America's public schools should include VD education in curriculum as early as the eighth grade or earlier in the school experience, if possible.

Local Public Approval Usually Required

Most public schools require local approval of citizens and/or patrons before offering VD education. Nationally, there is little evidence of progress being made toward securing such approval, despite the fact that the nation is in the throes of a VD epidemic.

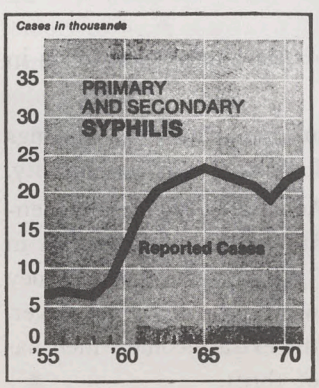
The United States Surgeon General has termed venereal disease "the number one communicable disease" in our country today.

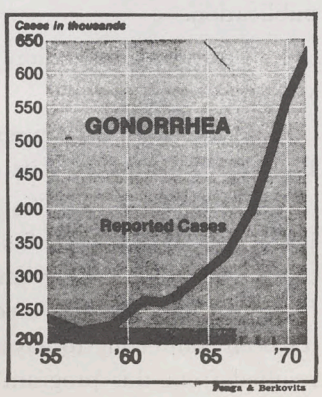
Mr. Post Commander, it's probably been a few years since you attended your last armed service VD lecture or film, so let's review some basic facts.

Venereal diseases are caused by germs usually spread through body-to-body, skin-to-skin contact.

Syphilis, Gonorrhea

Both syphilis and gonorrhea are venereal diseases. Although they are contracted in the same way, they have different causes and different effects. Gonorrhea is caused by a coffee-bean-shaped germ called "gonococcus." This germ usually affects the genital and urinary tracts but may become a generalized infection involving the joints, heart, and other organs. Syphilis is caused by a corkscrew-shaped germ called a "spirochete." It affects the whole body although the visible evidence of its presence is sores on the skin or mucous membranes.





Every year, VD costs the American public $100 million in taxes. Syphilis and gonorrhea strike more than 5,000 Americans per day—one victim every 15 seconds.

Why an Epidemic?

The use of penicillin brought about a decline in the incidence of VD in the late 1940's and in the 1950's. Unfortunately, the success of this method of treatment led too many people to the erroneous assumption that VD was under control and national control programs were cut back.

More sexual freedom for teenagers, plus lack of education about VD, has led to an increasing VD rate. Even when they are aware that they are infected, minors are reluctant to tell their parents, and do not get treatment. Most states require parents' consent before a physician can treat a minor for VD. Going without treatment for this infection, they continue to spread the disease.

American Legion Posts and American Legion Auxiliary Units are urged to support city, county, and state boards of health in their efforts to develop adequate programs to control venereal disease and to provide for the necessary treatment in their respective communities.

Likewise, posts and units should encourage their public schools to re-evaluate their VD educational programs and make any adjustments necessary to offer an effective, well-rounded VD education program.

Legion Supports Federal Assistance

Nationally, The American Legion has attacked the VD problem with support of the enactment of federal legislation to provide funds and manpower to help control this epidemic. The 1971 National Convention adopted Resolution 103 (Pa.)—"Venereal Disease Control"—which called for "immediate and emergency measures" to combat VD. Armed with this Convention mandate, The American Legion presented testimony in behalf of such legislation to the Congress.

On Oct. 2, this year, President Nixon signed a $107-million-a-year authorization to combat communicable diseases, including $2.5 million annually for new programs—research and training and control projects—to check this national VD epidemic.

Now, it's up to the Legion and other interested groups in the communities of the nation to build an awareness to the problem and to develop a spirit of cooperation in stamping out VD.

Posts Invited to Nominate Employers For Special Awards

NOMINATIONS ARE NOW IN ORDER for the fourth annual presentation of The American Legion's Employer of the Year Award for Hiring Veterans.

In this awards program, national recognition is conferred upon two outstanding employers—one employing 200 or fewer employees and one employing more than 200 employees.

Post Commanders are urged to participate in this worthy program by submitting nominations of employers from either or both categories to their respective department headquarters by Dec. 31, 1972.

The following basic information should be submitted:

1. Employer's name and address.
2. Type of business.
3. Total number of employees.
   a. Total number of male employees.
   b. Number of male veteran employees.
   c. Total number of female employees.
   d. Number of female veteran employees.
4. Total number of employees hired during past year.
   a. Total number of male.
   b. Number of male veteran.
   c. Total number of female.
   d. Number of female veteran.
5. Describe employer's policy pertaining to the employment of veterans. If such policy is in writing, attach a copy.

Department officials are asked to screen all nominations in order to transmit only one nominee to the Legion's National Economic Commission by no later than Jan. 15, 1973.

All nominations must be in the private sector of our economy.

American Legion Posts are urged to participate with their respective departments in a cooperative effort to see that qualified employers are afforded an opportunity to be recognized for outstanding achievements in hiring and retaining veterans.

Participation in this awards program by the post will be in direct support of The American Legion's "Jobs for Veterans" program and National Commander Joe L. Matthews theme for this Legion year—"Reach Out —In Service for America."

7-Point Bond Program Set for Legion Posts

BY ACTION of the 1972 National Convention, The American Legion once again has expressed its endorsement and active support of the U. S. Savings Bonds program of the Treasury Department.

American Legion Posts are asked to continue to support the efforts of the National Organization by devoting at least one program during the 1972-73 year to this patriotic and beneficial program.

All Post Commanders are scheduled to receive an announcement about the materials available from the Savings Bond Division. These materials which will help prepare a meeting include films, posters, leaflets, sample speeches or announcements, etc.

In its promotional program, which will be supported by some 50 national organizations around the country, the Savings Bond Division has developed a seven-point program, part or all of which may be utilized by American Legion Posts:

1. Provide a service for members with an informational meeting on U. S. Savings Bonds. The meeting would be especially appropriate in May—the anniversary of the Savings Bonds Program. Materials for this meeting are available from the Savings Bond Division, National Organizations Office, Treasury Department, Washington, D.C. 20226.

2. If your post cannot devote a full meeting on Savings Bonds, read a three-minute announcement (available from the above address) and select other printed material for distribution to your members.

3. Establish U. S. Savings Bonds as a regular award for achievement in one or more of your post's recognition or award programs.

4. Plan a special activity of the post in conjunction with the community as a promotion of Savings Bonds.

5. Print a Savings Bond advertisement in your post's publication.

6. Print an information article on Savings Bonds in your post's publication.

7. Have your post prepare an exhibit on Savings Bonds and arrange for its display in your community.

Many members of The American Legion have enjoyed the personal benefits from their participation in the Savings Bond Program. Whether it's been money for retirement, children's education, gifts, or whatever, it's been comforting to have the extra income which has resulted from this program of thrift.

ROTC Vital to National Security

THE AMERICAN LEGION RECOGNIZES the Reserve Officer Training Corps (ROTC) programs of the Army, Navy, and Air Force as a vital national security resource. By any method of measurement, ROTC is the principal and most economic means of providing for the commissioned officer needs of our nation's armed forces.

For 150 years, the program of development of leadership on civilian college campuses has provided intelligent, well-educated officers for national defense. It has produced successful leadership that is characterized by initiative, ingenuity, and flexibility.

Because ROTC officers have the choice of returning to civilian life when they have fulfilled their military obligation, this program provides a unique source of leadership not only for national defense, but also for civilian enterprise.

ROTC Enrollment Declines

Although some improvement is noted today on many college and university campuses, there are still incidents of outright expression of hostility against ROTC. At the same time, apathy and non-support by the general public have contributed to the drastic decline in ROTC enrollment.

Records show that ROTC enrollments in the 1968-69 academic year were 218,466; by the 1971-72 academic year, ROTC enrollment has drastically declined to 87,-807 cadets or nearly a 60 per cent decrease.

A recent report by the House Armed Services Committee stated: "We have no doubt that the most important factor governing decisions to enter and/or remain in military service is the opinion of the general public toward such service."

Posts, Units Can Help ROTC Program

There are many ways that an American Legion Post or an Auxiliary Unit can help ROTC program. One of the best ways is to encourage high school juniors and seniors to work toward and apply for one of the many armed service ROTC scholarships available when they enter college.

The ROTC scholarship program offers benefits to student recipients and their parents in these times of constantly increasing costs of education. ROTC scholarship recipients have their tuition paid and receive pay each month while in school.

Students who enroll in ROTC and subsequently qualify for Advanced ROTC during their junior and senior years of college also are paid each month.

During any possible public appearances before student groups or civic organizations, a Post Commander and/or Unit President has an excellent opportunity to cite the benefits of ROTC. Let the president and faculty of any local or nearby college or university know that The American Legion and Auxiliary wholeheartedly support ROTC and its retention and expansion on campus.

ROTC Medal Awards Program

One of the best ways a post or unit can show its support is through the awarding of American Legion/Auxiliary ROTC Medals. Vital to your support of this program is a continuing, cordial relationship with the ROTC unit nearest your post, and early arrangements to obtain and award the ROTC Medals.

This support involves very little in manpower and finances. It is a positive program of immeasurable value to insure the quantity and quality of leadership for this nation's armed forces in the decades ahead.

Procedure

1. Establish contact with the professor of military science (Army), naval science (Navy), or aerospace studies (Air Force) at the high school, college, or university in your community which hosts an ROTC or Junior ROTC unit. In the recently revised American Legion ROTC Awards brochure, ROTC unit heads were urged to contact their local American Legion Posts. If the appropriate ROTC official has not contacted you, take the initiative and contact him.

2. At your first meeting with the military professor, familiarize him with the awards program sponsored by The American Legion and confirm your post's willingness to present the medals at the annual awards day ceremonies. Also, offer any other assistance your post can provide in general support of the ROTC unit.

3. Obtain the medals early from National Emblem Sales. Right now is not too early. See your current issue of the Emblem Sales Catalog for description and prices. A handy order form is also provided in the new ROTC Awards brochure available from National Security-Foreign Relations Division, The American Legion, 1608 K St., N. W., Washington, D.C. 20006.

4. Have an official of your post actually present the awards at the annual ROTC ceremony, usually conducted in May or June.

5. Continue your liaison with the local ROTC unit. Express your willingness to award the medals every year and not just on a "one-shot" basis.

New Posts . . .

(Continued on front page)

Without an increase in the number of functioning posts, The American Legion is very close to the point where further increases in potential will not provide any further increase in membership. Several departments are already there, and many more have large urban areas where membership is dropping although all of their population growth is concentrated there.

Membership Depends on Post Availability

Our studies have revealed that membership enrollment in identifiable neighborhoods or communities within large city complexes can and does vary from less than 2 per cent to over 50 per cent of potential. It all depends on the lack or the availability of an active Legion Post.

The problem is pretty easy to state: We must replace our dying posts and, in fact, increase our total number of posts by several thousand. Any significant growth demands new posts properly located, properly organized, and properly supervised during the formative period. That's what must be done and can be done if we face up to it.

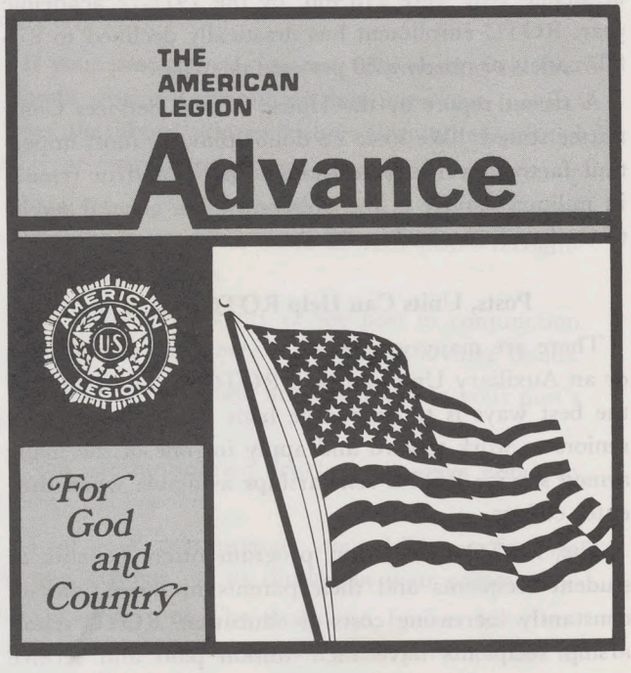
Perhaps you have been disturbed that your post is swallowed up in a big city or large urban development. Perhaps your county is growing and your post is being asked to fill an ever larger quota. It's just possible that the solution to both of these problems could be resolved by a new post.

Perhaps you have noticed that something is missing, something that you feel could be found in a more active Legion, and now you feel that another post could fill this gap. Veterans are making this type of decision frequently. Last year 106 new posts were chartered.

Can You See The Big Picture?

If you and your fellow Legionnaires can see the big picture, if you are the type who has recognized a legitimate reason for a new post, if your group has the dedication and enthusiasm and the pride to be the sponsors of a new post, if you have determined ways that another post can help your post make your community a better place in which to live, and if you can see where a second post can offer the assistance to local veterans that seems to be beyond your ability to resolve, the job is half done.

Your district and department officers know that the first job in forming a post is to find that nucleus of dedicated individuals who recognize a need and are willing to do something about it. Can your post supply that kind of nucleus?



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