



## Message from the LWVUS: "LWV Declares United States in a 'Constitutional Crisis,' Announces New Initiative to Mobilize Voters"

*On April 17th, Celina Stewart, CEO of the League of Women Voters, and Dianna Wynn, president of the League of Women Voters, released the following statement:*

"It has now been 87 days since the start of the Trump administration. From the flagrant disregard for congressional authority and governmental checks and balances to defying Supreme Court orders to bring Kilmar Abrego Garcia back home, one thing is abundantly clear: **our country is in a constitutional crisis.**

"We the people must fight back. That is why the League of Women Voters is launching a powerful new initiative, **Unite and Rise 8.5.**

"Unite and Rise 8.5 will engage and mobilize 8.5 million voters between now and November 2026 to protect and preserve our democratic institutions.

"The foundational principles that have sustained our democracy — checks and balances, the rule of law, free and fair elections — are under direct and sustained threat. In this extraordinary moment, we cannot proceed with business as usual. All Americans — no matter who you voted for in 2024 — need to come together, stand united, and fight back to save our democracy. We cannot afford to fail the generations to come."

**About Unite and Rise 8.5:** Starting May 1, the League will launch **the Unite and Rise 8.5 initiative**, which aims to mobilize 8.5 million voters using the power of voter engagement as a cornerstone of our democracy. Unite and Rise 8.5 will showcase the many ways voters can drive change, including through advocacy, mobilization, civic education, and engagement. The initiative is part of LWV's **Women Defend Democracy** campaign.

Through the **"Women Defend Democracy" campaign**, the League will work to:

- Provide democracy education & election administration support
- Restore and defend voting rights protections
- Abolish the electoral college
- Protect democracy organizations & institutions
- Fight for reproductive freedoms

This campaign kicks off for the first 100 days of the new administration and beyond. The League of Women Voters is well positioned to defend attacks on democracy in the coming months and years. Together, we believe in the power of women to create a more perfect democracy.

Be a part of the campaign by joining the **[Women Defend Democracy mailing list.](#)**

### Inside This Issue

Our 501(c)Status	2 -3
LWVUS letter to Congress	4
Observer Reports	5
Lunch with League	6
Advocacy	6
Officers and Directors	7

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# Our 501(c) Status

by Karen Bender, including edited material by Thomas Carson (Tax consultant for LWVUS)

**At a Special Business meeting on May 22 at 10 am, immediately preceding our next Lunch with League, You (a LWNOC member) are being asked to vote on our 501(c) status**

**Why?** Last year, we began to wonder about tax matters when the State League's interpretation about which of our expenses were reimbursable by our 501(c)(3) Ed Fund money changed. The new state rules say that only educational activities and projects can be reimbursed, especially expenses for Voter Services, the Observer Corps, and other pre-approved educational projects. Expenses that had been partially covered in the past included operating expenses, Officers and Directors insurance, website expenses, and portions of our per member payments to state and national. The loss of partial coverage of our operating expenses, plus the likely decrease in membership dues money in the near future, was worrisome. For example: in 2023-2024 we were reimbursed \$3738 from our Ed Fund. In 2024-2025, only \$1,900. Thus, our President and Treasurer began to watch our Ed Fund closely and ask lots of questions of the State League.

Then "spontaneously" we received a lot of materials from Tom Carson (tax attorney consultant for LWVUS). See reference at the end of this writeup. The following is an edited version of his material.

The IRS tax code 501(c) is all about how much of our organization's **time** is spent in "lobbying" activities. According to Attorney Carson, the definition of "lobbying" for tax purposes is closer to the League concept of "action" than the broader term "advocacy." The key concept is that issue advocacy does not constitute lobbying if the advocacy does not involve a reference (a) to specific proposed legislation or legislative changes; or (b) to a specific referendum, initiative, constitutional amendment, or similar procedure which will appear on a ballot.

## **Typical Lobbying Expenditures of a League:**

A common, though not necessarily frequent, type of lobbying for local Leagues is to support or oppose legislation at their local government level: county Boards of Supervisors, city councils, school boards, etc. Local League activities could involve **a League member attending meetings of the applicable legislative bodies to make a verbal presentation on behalf of their League; or writing a letter to the editor of the local newspaper.** If this is done by a member volunteer, there is likely to be no more than minor related out-of-pocket expenses for mileage or parking or printed handouts, all of which would be classified as **direct lobbying** expenditures if paid for or reimbursed by a League. Direct lobbying also encompasses any communication with the general public expressing a favorable or unfavorable view about a ballot initiative, referendum, bond measure, or similar procedure to be included on a ballot.

If the League also communicated with its members and friends, such as in the League's website or newsletter, asking them to support or oppose specific legislation by contacting their appropriate representative(s) to vote for or against the legislation, the cost of this communication would be classified as a **grass roots lobbying** expense.

**Attorney Carson suggests that we convert from a 501(c)(4) to a 501(c)(3), IRS classification.** This seems to contradict what we usually think about these classifications, but he explained in a clear legal sense **why this would benefit us.** He also offered to provide support should we decide to make this change.

Differences between 501(c)(4) and 501(c)(3)

- 1) There is generally no limit on the lobbying activities of 501(c)(4) organization (although League rules do limit this for Local leagues), whereas a 501(c)(3) organization's lobbying activities cannot constitute a "substantial part" of its overall activities. **In almost all instances the latter limitation should not in any way impact or limit the operations of a typical state or local League which converts to 501(c)(3) status.**
- 2) Contributions and member dues are deductible for donors and members of a 501(c)(3) organization, unless  
1) the funds are specifically designated by the donor or member to fund a lobbying expenditure, or b) to the extent the member or donor receive something of value in exchange for the dues or contribution. Contributions and member dues for 501(c)(4) organizations are not deductible for either donors or members.

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## Our 501(c) Status (Continued from first page)

Both advocacy and lobbying activities are normally very important to most League members. There is no limitation at all on pure advocacy (i.e., that which does not involve specific legislation or ballot measures) under either 501(c)(3) or (c)(4). And if a 501(c)(3) League makes an election under 501(h) on the IRS application form, which it really must do, the measurement of lobbying for purposes of the “substantial part” test under 501(c)(3) is **based on dollars spent rather than members’ time spent**. The threshold for determining what is “substantial” is not met for organizations the size of local, regional, or most state Leagues unless their **lobbying** expenditures exceed 20% of total annual expenditures or its **grass roots communications** expenditures exceed 5% of total annual expenditures within the foregoing 20% calculation.

This 501(h) rule is favorable to Leagues because their lobbying is largely conducted by members on **a volunteer basis with little or no out-of-pocket expenditures**. Local League members may lobby at city councils, school boards, County Boards of Supervisors, etc., but these activities typically do not involve out of pocket expenditures for their Leagues. **Even the LWVUS and state Leagues which have staff involved in lobbying have historically not come close to the 20% threshold or the 5% threshold.** So, from a practical standpoint the 501(c)(3) limitation on lobbying activities would normally not impose any practical limitations on League lobbying activities or operations.

*For example, our total expenditure for Voters Services (\$1,607.99) and Observer Corps (\$211.62) for last fiscal year was \$1,819.61. Thus the “possible lobbying efforts” are less than 6.6% of our total annual expenses. AND neither of these activities may fit the definition of lobbying, when our procedures are examined for attempts to communicate a League position. The one activity that does fit the definition of **grassroots lobbying** is the work by our Director of Advocacy, distributing petitions to members for possible action. Richard Larsen doesn’t charge for his work. There’s no cost involved in sending emails.*

Many states (Wisconsin, Minnesota, and Oregon) and local Leagues\* have converted to 501(c)(3) in recent years; over half of California leagues have converted to 501(c)(3) status. None have found problems or unforeseen consequences resulting from their League’s conversion status. The conversion of state, regional, or local Leagues to tax-exempt under 501(c)(3) does not in any way change the existing relationships among the LWVUS, state Leagues, regional leagues, and such converted Leagues.

### Pros and Cons of Applying to Change from 501(c)(4) to a 501(c)(3)

- Members and donors of a 501(c)(3) get tax deductibility of membership dues and contributions.
- **All** funds can support the League’s total budget.
- Government agencies and foundations often make grants only to 501(c)(3) organizations.
- Some vendors give discounts to 501(c)(3) organizations.
- Concerns have been raised by some individuals that under 501(c)(3), Leagues would have to stop all advocacy, but this concern is totally erroneous. The actual limits on lobbying expenditures under this law are very unlikely to impact any League.
- The IRS requires written confirmation of individual contributions of \$250 or more. We write thank-you letters to every single contributor, no matter how small the amount.

On April 16<sup>th</sup>, our Board of Directors voted to convert to a 501(c)(3). We’re hoping you as members will also approve this change at a **Special Business Meeting at 10 am** preceding our next Lunch with League Meeting at 11 am on **May 22**.

\*League of Women Voters. Conversion from IRC Sec. 501(c)(4) to IRC Sec. 501(c)(3). Thomas P. Carson, 2024. For a copy of Atty. Carson’s material, send request to Karen Bender at [karen.bender063@gmail.com](mailto:karen.bender063@gmail.com).

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*The LWVUS has addressed this letter to all members of the US Congress.  
Its purpose is to honor our democratic processes, protect our republic, and to call for action.*



April 30, 2025

Members of Congress:

Congress must stand up for the American people and use its authority to uphold the rule of law, defend the Constitution, and put an end to the executive branch's overreach. In his first 100 days, President Trump has issued a series of executive orders (EOs) and directed actions that violate the law and encroach upon Congressional authority as elected representatives of the American people.

A core value of the League of Women Voters is the belief that all powers of the US government should be exercised within the constitutional framework of a balance among the three branches of government: legislative, executive, and judicial. Consequently, it is very concerning that Congress has abdicated its duty and authority under Article I of the US Constitution and failed to protect the rule of law, defend the Constitution, and end the overreach by the executive branch of government.

The Trump administration has, through wide-ranging executive actions, sought to seize power from Congress and the states to set voter registration rules, end birthright citizenship for some persons born in the United States, pause the distribution of federal funds already allocated by Congress, dismantle federal agencies such as the US Agency for International Development and the Consumer Financial Protection Bureau, allow private citizens to access sensitive government systems, and reduce the federal workforce through unorthodox means that deny them due process.

President Trump has issued numerous EOs that extend beyond the limit of presidential power and into those that are granted to Congress and thus, violate both the US Constitution and federal law. These EOs directly threaten our democracy. Presidents commonly use executive orders, but they must be issued lawfully and within the scope of the Constitution. To be lawful and enforceable, an executive order *must* be rooted in either the president's powers granted in the Constitution or a law passed by Congress. Further, the authority of an EO is not final; federal courts can review an order to determine whether it is a valid exercise of the president's power or violates the Constitution, federal law, or the fundamental rights of Americans. **We must honor democratic processes and protect our republic.**

However, Congress cannot rely on the judicial branch exclusively to check the executive branch. In fact, expeditious action from Congress is essential to restore order. Current executive branch actions, such as the firing of federal workers, freezing federal funds, and the "Department of Government Efficiency's" access to the critical and sensitive personal information of millions of Americans, rob individuals of due process. An individual's right to due process is a fundamental principle of democracy. Such actions threaten the individual liberties of our citizens. Congress is the key to restoring faith in our systems and government.

So far, the League has not seen any meaningful action or response from Congress to assert its constitutional authority under Article I to protect our system of checks and balances, the rights of Americans, or our democracy. Congress's constitutional duty is to provide a check on the administration's weaponization of government against its own citizens. **All members of Congress, regardless of political affiliation, must stand in their authority.**

Congress has the power of oversight but has yet to utilize its powers of checks and balances given to it by the US Constitution. This is unacceptable. Congress *must* step up and act now. The time to act is more important than ever. Your constituents demand it.

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## Observer Reports by Ruth Zemke, Dee Steedman, Sherlan Neblett, and Karen Bender

At the **March 18, Fullerton City Council** meeting, public comments noted discourtesy in council members' interactions at the March 4<sup>th</sup> meeting. They also noted the council's unusual decision not to approve a council member's appointment to the city planning commission at that March 4<sup>th</sup> meeting. A CSU Fullerton faculty/student report interviewing 30 homeless participants in Fullerton indicated the complexity of reasons for their status, but primarily due to the lack of affordable housing. Participants had low awareness of services available, and a general feeling, for those motivated to use the system, that it was very difficult to navigate.

On **April 1**, an agenda item proposed a City Council Policy regarding "Materials display and distribution in city facilities." The council decided (4-1) to exclude local newspapers, the Fullerton Observer and the Daily Titan from public buildings. One council member noted this might trigger a lawsuit against the city.

On **April 15**, many public comments supported the return of the Fullerton Observer and Daily Titan newspapers to government buildings. The "State of the City" report has been moved to the Summit restaurant and will cost \$65 for attendees. Council member Zahra asked why this had been decided by the City Manager; in the past the event has been free so that everyone can attend.

At the **Placentia-Yorba Linda Unified School District** meeting on **April 8**, the Budget Stabilization Plan was presented. The District finds itself with a \$11.4 million deficit and will reduce its budget, mostly in staffing areas.

On **March 25**, the **OC Board of Supervisors** conducted their annual "Transparent Review of Unjust Transfers and Holds" (TRUTH) Act Community Forum (required by law). The Forum was designed to provide information regarding Immigration and Customs Enforcement (ICE) access to individuals and to receive and consider public comment. Sheriff Barnes states that his department never asks about immigration status, but won't impede and may even render aid to ICE. He states that the Sheriff's Department may notify federal authorities when they release someone from custody who is a repeat or violent offender. Of interest was the high percentage of Vietnamese individuals involved, perhaps due to Orange County having the largest population of Vietnamese of any county in the country. The progress report for the OC General Plan and Housing Implementation noted that only 3.2% of the Housing has been built. This report doesn't include emergency housing. It was also noted that emergency housing vouchers have been defunded.

On **April 8**, an agenda item proposed by Supervisors Chaffee and Nguyen consumed most of the morning: The item was to adopt a resolution urging U.S. Dept. of Justice to review and reassess terms of plea agreement and sentencing recommendation (maximum 5 yrs) for former Supervisor Do. Considering itself a legislative body, the Board was hesitant to comment on judicial decisions. The Board directed County Counsel to draft an amicus brief or impact statement for consideration at the 4/22 Board meeting.

On **April 22**, Supervisor Sarmiento expressed concern that with current budget cutbacks on health services, an uninformed public might arrive at a clinic only to learn that it had been closed. He urged more public information.

A draft course outline of the Ethnic Studies Curriculum mentioned in the **February OC Board of Education** Observer report is available until May 2 at [espublicreview@ocde.us](mailto:espublicreview@ocde.us).

To read our full reports, click **Observer Corps** and **LWVNOC reports** on our website. They can also be found in the "**Members Only**" section. The **OC Board of Education** is a Coast League Observer report.



# May Lunch Speaker



Nick Gerda is an investigative journalist and correspondent at LAist 89.3 (Southern California Public Radio), renowned for his in-depth reporting on homelessness, public accountability, and local government in Southern California. Before joining LAist in 2023, Gerda spent over a decade at Voice of OC.

At LAist, Gerda's investigative work led to the exposure of a major corruption scandal involving Orange County Supervisor Andrew Do. This investigation culminated in Do's resignation and guilty plea to conspiracy to commit bribery. Gerda's commitment to transparency and accountability has made him a respected figure in local journalism. He continues to report on critical issues affecting Southern California residents, aiming to inform the public and hold those in power accountable.

A blue rectangular poster with white text. At the top, it says "THE IMPORTANCE OF LOCAL JOURNALISM" in all caps. Below that is "NICK GERDA" and "LAIST". Further down, it says "THURSDAY MAY 22, 2025" and "10:00 A.M. - 1:00 P.M." followed by "COYOTE HILLS GOLF FULLERTON". At the bottom, it says "EMAIL RSVP TO ATTEND: LUNCHWITHLEAGUE@LWVNOC.ORG". On the right side of the poster is a portrait of Nick Gerda, a man with dark hair, smiling, wearing a blue button-down shirt.

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## Advocacy by Richard Larsen

April has been an exciting month. There have been 13 petition requests to take action from LWVUS, LWVC, ACLU, and Common Cause. They were on a variety of subjects but mostly on voting rights (SAVE Act). They have been distributed to our Advocacy Team for action. Also this month I've put a listing of a few of the Constitutional Issues that I have sent to my two Senators and my Assemblywoman. See below. If you want to contact your State or Federal representatives with an issue it is fairly easy: all you have to do is look up your representative's website and click on "Contact" and fill it out. They ask for all your information to just verify you reside in their District. The more comments they get, the more action they will take.

### CONSTITUTIONAL CRISIS

Here are three acts of the president out of many that are precipitating a Constitutional crisis. The President has altered tariffs up and down and impacted world commerce. Our Constitution, Article I, Section 8, says: Congress shall have the power to **"regulate commerce with foreign nations . . ."**

Also, the President has utilized the **Alien Enemies Act of 1798** to deport presumed gang members to a prison in a foreign country. There are two bases for use listed in the Act: One, when there is a decision to declare war, which must be declared by Congress, and the other, when **"any invasion or predatory incursion shall be perpetrated . . . against the territory of the United States, by any foreign nation or government . . ."** NOT BY A GANG.

The President wants to reinterpret the Fourteenth Amendment to limit birth right citizenship, however that amendment clearly states: **"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States . . ."**



## LWVNOC Current Officers and Directors

### Officers

President	Gerri McNenny
Vice-President	Sharon O'Hara
Secretary	Ruth Zemke
Treasurer	Karen Bender

### Special Events

Gerri McNenny
Jenny Luzi
Barbara Dunsheath
Betty Hammond
Karen Bender

### Nominating Comm.

### Directors

Action/Advocacy	Richard Larsen
Lunch w/ League	Betty Hammon
	Jennifer Trafford
	Maggie Lee
Co-Membership	Marcy Fry
	Maggie Lee
	Sue Guilford
Voter Services	Jodi Balma
Speaker Committee	Maggie Lee
E-mail Blasts	Jim Hill
<i>Voter</i> Editor	Ed Smith
Web Host	Maggie Lee

### Off-Board Directors

Read with League	Love Adu
Student Outreach	Jodi Balma
Facebook	Jodi Balma
Observer Corps	Karen Bender

### 2025-2026 Focus Committee Heads

Federal Judiciary	Ruth Zemke
Climate Sustainability	Sharon O'Hara
Education	Marcy Fry