

**LIONS OF VIRGINIA**  
**MULTIPLE DISTRICT 24**  
**OF THE**  
**INTERNATIONAL ASSOCIATION**  
**OF**  
**LIONS CLUBS**



**CONSTITUTION AND BY-LAWS (excerpts)**

**Constitution Article X**

**By-Laws Article VII**

**MULTIPLE DISTRICT 24**  
**LIONS OF VIRGINIA**

Proposed revised language – 2026

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## ARTICLE X – FINANCIAL ACCOUNTING

**Section 1. DEFINITION:** Earnings hereafter are defined as interest, dividends and realized gains

**Section 2. PER CAPITA ANNUAL TAX.** The Council of Governors shall, on the last day of October of each year, draw upon the Clubs of the State Organization for a per capita annual tax of \$16.00 per member, which amount shall be paid by the Clubs to the State Secretary/Treasurer, prior to January 1st next following; excepting new or reorganized Clubs organized subsequent to the beginning of each fiscal year, which Clubs shall pay prorated per capita tax, beginning the first day of the first month following the date of their reorganization or charter closing. Lion member state per capita annual taxes shall be distributed in the following manner and accounts / funds.

**(a) DISTRICT ADMINISTRATION FUND.** \$7.00 per member of such fund thus acquired from each District shall be allocated to a Special Account for administration of each District, shall be administered by the Council of Governors, and shall be disbursed by the State Secretary/Treasurer, based on a budget from the District to whom the funds belong and which has been approved by a majority of said District Cabinet and in accordance with the Rules of Audit of Lions International and the State Organization.

In addition, annually a distribution shall be made to the District Administration Fund of five (5) percent of the resulting account balance of the Vanguard Mutual Fund account on October 31 reduced by the then current Special Campaign Fund balance. Distribution to District Accounts shall be based upon membership on October 31 of the year. This distribution shall be made effective on November 1 of the year.

**(b) STATE ADMINISTRATION FUND.** \$7.90 per member of the per capita annual tax shall be administered by the Council of Governors to be used to help defray the administrative expenses of maintaining and administering the office of the State Secretary/Treasurer,

**(c) INTERNATIONAL CONVENTION FUND.** The International Convention Fund shall be administered by the Council of Governors and shall be used in promoting the interests of the State Organization at International Conventions and in promoting Virginia candidates for International Office. \$0.55 per member of the per capita annual tax shall be entered in the International Convention Fund.

**(d) STATE CONVENTION FUND.** \$0.55 per member of such fund shall be entered in the State Convention Fund.

**(e) SPECIAL CAMPAIGN FUND.** The Council of Governors, in 1972, 1973, and 1974, drew upon the Clubs of the State Organization for a special per capita annual tax of \$1.50 per member, in addition to the per capita annual tax provided for in Subsection (a) of this Section 1. All moneys received as such special per capita tax were to be deposited in an interest-bearing account, and the gross amount of such moneys in that account, as of June 30, 1996, shall be maintained as a Special Campaign Fund, which shall be administered by the Council of Governors

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until such time as a qualified Lion of Virginia, Multiple District 24, has been duly endorsed and certified to the office of International Third Vice-President, and, upon certification, said fund to be used only for financing the campaign of the certified candidate, and thereafter, upon his election to such office, for the financing of his campaign for higher offices in the Association.

**(f) LIFE MEMBER PER CAPITA FUND.** A Lions Club may pay a one-time per capita fee of \$240.00, in lieu of all future per capita dues, for any member who has been accorded Life Member status by Lions International. All one-time fees for Life member status in the State Organization shall be deposited in an individual account, separate from all other accounts of the State Organization, and shall be designated as the Life Member Per Capita Fund. The principal and all interest earned on the Fund shall be retained in that Fund and the moneys therein shall be used only to pay the annual per capita for each Life Member. This per capita shall be transferred out of this fund into the District Administration account, the State Administration account, the International Convention Fund account, the State Convention Fund and the Committee General Chairman account at the same time and in the same amounts as the per capita annual tax set forth in this Article VIII, Section 1(a).

**(g) L.A.M.P. Fund** – Lions Assisted Medical Projects (L.A.M.P.) will refer to any medical mission / project held by Lions of MD24. Districts or Clubs of MD24 who contribute to the L.A.M.P. fund by Club or Lion Member donations may submit funding requests in writing to the Council of Governors prior to any scheduled MD24 Council Meeting. Once approved by the Council of Governors funds will be sent by the State Treasurer. Original receipts must be sent to the State Office along with any approved funds not used.

**Section 3. STUDENT PER CAPITA TAX.** For student membership programs as adopted by the International Board of Directors, eligible student members shall pay a per capita annual tax equal to one-half (1/2) of the total amount of dues as provided in Section 1 above.

**Section 4. ACCOUNT BOOKS.** The State Secretary/Treasurer shall establish special account books for:

- (a) District Administration Fund
- (b) State Administration Fund
- (c) International Convention Fund
- (d) State Convention Fund
- (e) Special Campaign Fund
- (f) Life Member Per Capita Fund
- (g) L.A.M.P. Fund

**Section 5. DISBURSEMENTS.** The State Secretary/Treasurer shall manage all such special accounts and funds thus established and the disbursements thereof subject to the approval of the Council of Governors. Reimbursement expenses must originate from expense forms signed by the appropriate District Governor.

**Section 6 EXCESS FUNDS.** Any funds in excess of normal operating needs may be deposited/invested in any U.S. Government, or agency thereof, obligation, U.S. insured interest

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bearing accounts, or other accounts for investment. Any funds so invested shall require the same signatures as required for check writing procedures.

**Section 7. USE OF PRIOR YEAR STATE ADMINISTRATIVE FUNDS.** The Council of Governors may, at its discretion, authorize use of prior years' accumulated State Administration funds in fiscal years when revenue from State per capita annual tax is insufficient to meet state administrative expenses.

**Section 8. CLAIMS.** All claims against the State Organization must be submitted to the Council of Governors in itemized form and approved by that Council before any payment is made.

**Section 9. USE OF PRIOR YEAR DISTRICT ADMINISTRATIVE FUNDS.** The District Governor and his Cabinet shall not incur expenses in excess of the anticipated income from the annual per capita district administrative tax, except legitimate expenditures may be authorized from surplus funds on hand from previous years, provided, however, that such expenditures from surplus funds shall be approved by a majority vote of the respective District Cabinet, and that the specific purpose of such expenditures must be shown as a part of the Cabinet meeting minutes.

**Section 10. REIMBURSABLE EXPENSES.**

(a) The expenses of the District Governor in connection with attending the International Convention shall be considered a district administrative expense and shall be paid out of the district administrative fund by the Council of Governors; provided, however, that such expenses shall not be in excess of that expense allowed by the Rules of Audit of Lions International for District Governors-Elect. The expenses, if any, of any State Committee Chairperson or member of any State Committee shall be considered a District Administrative expense and shall be paid out of the District Administrative Fund upon the approval of the respective District Governor and his Cabinet, except as provided for in Article VIII, Section 1(a), of the Constitution and in Article IV, Section 1, Sub-section (c) of the By-Laws.

(b) The Council Chairperson shall receive reimbursement for attendance at all Council of Governors' meetings and the MD-24 Convention, except the Council of Governors' meetings held at International Conventions, to include travel, lodging, and meals, in accordance with the rules of audit.

(c) The Council Chairperson shall receive a stipend not to exceed \$200.00 for office expenses (supplies, postage, phone calls, etc.).

**Section 11. MISCELLANEOUS.**

(a) With regard to the District Administrative Fund, the State Secretary/Treasurer shall keep separate records of receipts and disbursements for each District.

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(b) The State Secretary/Treasurer shall deposit all moneys received by him in such bank or banks as may be designated by the Council of Governors and shall disburse the same by order of said Council.

(c) MD24 accounts, books, and records shall at all times be open to inspection of the Council and to any auditors named by the Council.

(d) The State Secretary/Treasurer shall prepare and present a current financial report to the State Organization, which shall include all accounts and funds of the State Organization, such report to be included in the official minutes of each Annual State Convention.

(e) Financial records will be maintained, hard copy or electronic, in a data resilient method for 10 years.



# BY-LAWS

## ARTICLE VII – STATE CONVENTION FUND

**Section 1. STATE CONVENTION FUND TAX.** The Council of Governors shall, on the last day of October of each year, draw upon the Clubs of the State Organization for a per capita annual tax per member which shall be paid by the Clubs to the State Secretary/Treasurer, prior to January 1st next following; excepting new or reorganized Clubs organized subsequent to the beginning of each fiscal year, which Clubs shall pay prorated per capita tax, beginning the first day of the first month following the date of their reorganization or charter closing. Of the assessed per member tax, \$0.55 shall be included in the State Convention Fund. The fund so collected shall be used exclusively for defraying expenses of multiple district conventions and shall be expended only by multiple district checks drawn and signed by the State Secretary/Treasurer and countersigned by the Council Chairperson or other duly authorized member of the Council of Governors.

**Section 2. REMAINING FUNDS.** In any fiscal year, any balance remaining in the convention fund after payment of all convention administration expenses in that year shall remain in said State Convention Fund and become available, exclusively, for future convention expenses and be treated as income in any fiscal year in which expended or made available solely for payment of such expenses.

