



**Gulf Coast Equality**

**NONPROFIT BYLAWS**

**Article I**

**Name**

**1.00 Name**

The name of this organization shall be Gulf Coast Equality. Business shall be conducted as Gulf Coast Equality, Gulf Coast Equality Board of Directors, Gulf Coast Equality Festival, and Gulf Coast Equality Center.

**Article II**

**Mission and Purpose**

**2.00 Mission**

Gulf Coast Equality is a nonprofit organization comprised of LGBTQ+ individuals and allies whose purpose is to bring the Mississippi Gulf Coast community together with resources in an effort to foster and encourage equality while celebrating our diversity.

**2.01 Vision**

The vision of Gulf Coast Equality is to open a community center community that will provide outreach and services to LGBTQ+ people, allies, families, and friends. The center will also be used to educate the general public and the LGBTQ+ community about the needs, issues, and various aspects of our culture.

**2.02 Motto**

The Gulf Coast Equality motto shall be “Unifying Our Community, Celebrating Our Diversity.”

### **2.03 Purpose**

- A. The organization shall work alone or in cooperation with others to fulfill the purpose for which the organization has been created. This may include, but not limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.
- B. Gulf Coast Equality will be made up of a board of directors, community leadership council, volunteers, and members.
- C. Gulf Coast Equality will produce an LGBTQ+ equality event yearly that inspires, educates, commemorates, and celebrates our community and allies. The event will be called “Gulf Coast Equality Festival.”
- D. Gulf Coast Equality Center is used to educate the public about the needs, issues, and various aspects of LGBTQ+ culture and to supply outreach, programs, and services to the LGBTQ+ community, allies, families, and friends.

### **2.04 Nonprofit Status**

Gulf Coast Equality is a not for profit, public benefit organization, which has been formed and is recognized as tax exempt under section 501(c)(3) of the United States IRS code. All activities of those working under the name of the Gulf Coast Equality will not take part in, or not conduct activities, which would call into question the tax-exempt status of the organization. Gulf Coast Equality tax-exempt number is 82-4328463

## **Article III**

### **Voting**

#### **3.00 Nonprofit Status**

The organization's voting rights are to be restricted to the board of directors, with information taken under advisement from any sub-committee, volunteer group, ad-hoc committee, or community leadership council.

#### **3.01 Non-Voting Affiliates**

The board of directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the board. Affiliates may be individuals, businesses, and other

organizations that seek to support the mission of the corporation. The board, a designated committee of the board, or any duly elected officer in accordance with board policy, shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the board of directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at the corporation website. Affiliates have no voting rights and are not members of the organization.

## Article IV

### **Gulf Coast Equality Structure**

#### **4.00 Board of Directors**

- A. Gulf Coast Equality shall have a board of directors consisting of up to a maximum of fifteen directors with the minimum of four directors. All directors of the board are voting members.
- B. All organization powers shall be exercised by or under the authority of the board of directors. The affairs of the Gulf Coast Equality shall be managed under the direction of the board president.
- C. All directors shall be elected to serve a two-year term from date of election; however, the term may be extended until a successor has been elected. A re-vote is needed for a new term.
- D. To be eligible to serve as a member on the board of directors, the individual must be 18 years of age or older and complete an application with their information and background history. No two members related by blood, marriage, domestic partnership, or other relationship may serve on the board of directors at the same time. The board of directors may fill vacancies due to the end of a member's term of office, resignation, death, or removal of a director subject to the maximum number of directors under these bylaws. When there is an open position for a director, the board president will schedule an interview with the applicant and the board of directors at a regular board of directors meeting. The board of directors will interview the applicant, discuss their application, and vote to elect as a member. Directors may be elected at any board meeting by the majority vote of the existing board of directors. The elected member will start their term at the next board of directors meeting following the election.

- E. Each member of the board must attend no less than 10 regular meetings per year. Only excused absences will be accepted for not attending. The board president is empowered to excuse directors from attendance for a reason considered adequate including illness, emergency, or a death in the family. The member is to inform the board president in advance as possible about having to miss a meeting of the board of directors. The president shall not have the power to excuse themselves from the board meeting attendance and in that case, the board vice president shall excuse the president.
- F. A member may be removed by a two-thirds vote of the board of directors, then in office, if the director is absent and unexcused from more than two meetings in the twelve-month period. When a director is absent and unexcused for more than two meetings in the twelve-month period, the board will send a letter to said director informing them of their absences. The member will have until the next scheduled meeting of the board of directors to respond to said letter. At that time, the board of directors will make a final decision on how to proceed.
- G. The board of directors shall have a minimum of 12 regular meetings each calendar year. The board of directors meeting will be monthly. Meetings can be rescheduled by order of the board president or vice president if the president is unavailable.
- H. A special meeting of the board of directors may be called by the board president or vice president as needed.
- I. A director or officer of the corporation who is temporarily unable to continue their position on the board of directors and is in good standing based on board service criteria, may request a leave of absence. Reasons for needing to take a period of leave from service to the board of directors include personal health matters, family health matters, family commitments, or in case of force majeure. A director shall request a leave of absence by sending an official letter/email to the president including in the text the effective start date of the absence period and the reason. The director shall report to the board, eventually in a separate email to the secretary or the full board, any eventual ongoing and unfinished work/tasks allowing the board to avoid missing important pending actions.
- J. A leave of absence duration is one month. A formal notice requesting an extension can be submitted for review by the board. The maximum leave of absence duration is two months. After two months from the leave effective start date, the board will consider the role vacant. At which time, the board will seek to recruit a replacement to meet the governance needs of the organization. The leave of absence request shall be considered as a notification to the corporation and must be approved by the president to be accepted. The president will appoint a temporary replacement for any board officer or committee chair taking a leave of absence. During a leave of absence, the director may not vote on any corporation business.

- K. A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. No business shall be considered by the board at any meeting at which a quorum is not present.
- L. Except as otherwise required by law or by the Articles of Incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board.
- M. On the occasion that directors of the board are unable to make a decision based on a tied number of votes, the president shall have the power to swing the vote based on their discretion.
- N. Except as required otherwise by law, the Articles of Incorporation, or these bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meetings, or by telephonic conference call.
- O. Directors shall receive no compensation for performing their duties as directors. Directors are not restricted from being compensated for professional services provided to the organization. Such compensation shall be reasonable and fair to the organization and must be reviewed and approved in accordance with the boards Conflict of Interest policy and state law.
- P. Purchases made for the organization must be agreed upon by the board of directors beforehand. Directors who make any said purchases on behalf of Gulf Coast Equality may be reimbursed by presenting a receipt to the board treasurer, or one of the other board officers, up to the amount of \$250.00. Any amount over \$250.00 must be paid for by a check, debit card, credit card, or online payment service of Gulf Coast Equality. The board may adopt other policies supporting reasonable reimbursement of directors for expenses incurred in conjunction with fulfilling board responsibilities, such as travel expenses.
- Q. Any question concerning parliamentary procedure at any meeting of the board of directors or committees shall be determined with the reference of Robert's Rules of Order by the board president.
- R. The board of directors shall hold an end of the year review each December to review the events of that current year and to address any changes, problems, or policies needed going into the following year.
- S. Directors are expected to exercise the duties and responsibilities of their positions with integrity, collegiality, and care which include being prepared to discuss the issues and business on the agenda and having read all background material relevant to the topics at hand at board

meetings. Cooperating with and respecting the opinions of fellow directors, and leaving personal prejudices out of all board discussions, as well as supporting actions of the board even when the director personally, did not support the action taken. Putting the interests of the organization above personal interests. Always representing the organization in a positive and supportive manner and in all places. Showing respect and courteous conduct in all board and committee meetings. Observing established lines of communication and directing requests for information or assistance to the appropriate member or committee.

#### **4.00 Community Leadership Council**

- A. The name will be The Gulf Coast Equality Community Leadership Council.
- B. The Gulf Coast Equality Community Leadership Council is a collection of individuals that brings unique knowledge and skills which complement the knowledge and skills of the board of directors in order to more effectively govern the organization. It serves to make recommendations and/or provide key information and materials to the board of directors. The Community Leadership Council does not have formal authority to govern the organization and are non-voting members. The Community Leadership Council is ongoing in nature to support the organization with its mission, vision, strategy, and milestones.
- C. The Community Leadership Council will consist of individuals whose terms have expired on the board of directors, community members, leaders in the community, and people with highly respected skills in different program areas. It must consist of a minimum of three members with no maximum number of members required.
- D. Members must be at least 18 years of age. There are no experience requirements to be a member of The Community Leadership Council. Members are appointed by the board of directors. There are no term limits for a Community Leadership Council member. If a member leaves their position before the term is completed due to death, resignation, or removal, a new member will be appointed by board of directors to replace them.
- E. The Community Leadership Council will hold an annual meeting yearly as set by the Chair of The Community Leadership Council. It will also hold informal quarterly meetings during the year also set by the Chair of The Community Leadership Council. Attendance is not mandatory for these meeting. A simple majority will constitute a quorum for all meetings of The Community Leadership Council.
- F. The Chair of Community Leadership Council will be appointed by the board of directors. They will serve a term of one year. There are no term limits for the Chair of The Community Leadership Council. The duties of the Chair of The Community Leadership Council will be to preside over the annual meeting and quarterly meetings of The Community Leadership Council. The Chair will create an agenda for each meeting of what is to be discussed and worked on. If the Chair of Community Leadership Council leaves the position before their term is completed due to death, resignation, or removal; a new Chair will be appointed by the board of directors to replace them.

- G. The Chair will take minutes of each meeting and report them to the board of directors. The Chair will also send them out to all members of The Community Leadership Council. The Chair may appoint a Community Leadership Council member to take minutes in their place but will still be responsible for presenting the minutes to the board of directors. The minutes are to be placed on file and are to be stored electronically as a back-up.
- H. All Community Leadership Council members are eligible to server on any committee of Gulf Coast Equality. Only the board of directors may server as committee chairs.
- I. All Community Leadership Council members are to follow all Conflict of Interest and Confidentiality Policies as set forth by the board of directors.

#### **4.01 Volunteers**

- A. Volunteers may be used by the organization as needed and to serve on committees. Only a director must serve as the committee chair. Volunteers do not have any voting power over the board. Volunteers are representing the organization and must do always so in a positive and supportive manner and in all places. Any volunteer under the age of eighteen must have a parent's permission slip filled out to participate. Volunteers will follow all policies of the board of directors.

#### **4.02 Members**

- A. The Corporation shall have members. All persons interested in supporting the organizations mission are eligible to become members upon payment of dues. Memberships consists of nonvoting members of the organization.
- B. Members will have two meetings scheduled per year as determined by the board of directors. There is no requirement to attend these meetings.
- C. Dues will consist of four different membership levels paid yearly. The four levels of membership include General - which is a basic membership, Gold - which is a premium membership, Platinum - which is an enhanced membership, and Diamond - which is a lifetime membership. Each level will have different benefits available to the member. Benefits and fees for each level will be determined and set by the board of directors.
- D. Memberships will automatically renew yearly unless written noticed is received from the member to the board of directors at least thirty days in advance that they do not wish to renew. The board of directors may, at its discretion, terminate the membership of any person at any time by returning that person's remaining dues for the current year.

### **Article V**

#### **Committees and Events**

## **5.00 Committees:**

- A. Committees are formed by the board for a specific purpose and are a practical way to structure and manage work to complete tasks on the agenda. Committees can be more focused and efficient in dealing with different issues. The minimum number of members on a committee is two.
- B. Each committee of Gulf Coast Equality is led by a committee chair elected by the board of directors. The committee chair will oversee the committee, its meetings, and will present a report at each meeting of the board of directors on the activities of the committee. A director of the board can only serve as a committee chair.
- C. Committees shall meet as deemed necessary by the committee chair in order to meet requirements of the committee's purpose.

## **5.01 Events**

Gulf Coast Equality will hold events and fundraisers throughout the year. Members of the board of directors are to attend, as available, to help with their function and success.

## **Article VI**

### **Officers**

## **6.00 Board Officers**

The officers of the organization shall be a president, vice president, secretary, and treasurer, all of whom shall be elected by the board of directors. Each board officer shall have the authority, and shall perform the duties, set forth in these bylaws, or by the resolution of the board.

## **6.01 Term of Office**

Each officer shall serve a two-year term of office and may not serve more than three consecutive terms of office unless unanimously elected by the board of directors at the end of their third term. Elections for board officers will take place every two years in the month of November. Each board officer's term of office shall begin upon the adjournment of the board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.

## **6.02 Removal and Resignation**

The board of directors may remove an officer at any time, with or without cause, after a 48-hour decision time has been implemented to the officer in question and the board. Any

officer may resign at any time by giving written notice to the board of directors without prejudice. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective. Any director that is elected to replace an empty board officer position by the board of directors due to another director's resignation, death, or the removal will fill the remaining portion of said directors' two-year term of office.

### **6.03 President**

The board president shall be the chief volunteer officer of the organization. The board president shall lead the board of directors in performing its duties and responsibilities including presiding at all meeting of the board of directors, if present, and shall perform all other duties incident to the office or properly required by the board of directors. The president has general supervision and direction over the board officers and will see that their duties are properly performed. The president shall provide oversight for all committees, their functions and purposes.

### **6.04 Vice President**

In the absence or disability of the board president, the vice president shall perform the duties of the board president. When so acting, the vice president shall have all the powers of, and be subject to, all the restrictions upon the board president. The vice president shall have such other powers and perform such other duties prescribed for the by the board of directors or the board president.

### **6.05 Secretary**

The secretary shall keep a book of minutes, along with a digital copy, of all meetings and actions of board of directors. The minutes of each meeting shall state the time and place that it was held, those present and absent, and any other information as necessary to determine the actions taken and whether the meeting was held in accordance with the law and these bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president.

### **6.06 Treasurer**

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the organization and of any audit or financial review results. Any significant changes in financial standing or exorbitant costs must be reported to the board of directors. A financial

report is to be created for each meeting of the board of directors. The treasurer shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president.

#### **6.07 Non-Director Officers**

The board of directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.

### **Article VII**

#### **Contracts, Loans, Indemnification, and Related Matters**

##### **7.00 Contracts and Other Writings**

Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the organization shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the board.

##### **7.01 Loans**

No loans shall be contracted on behalf of the organization and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the board. Such authority may be general or confined to specific instances.

##### **7.02 Indemnification**

- A. **Mandatory Indemnification:** The organization shall indemnify a director or former director, who was successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.
- B. **Permissible Indemnification:** The organization shall indemnify a director or former director who is a party to a proceeding because he or she is or was a director of the organization, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.
- C. **Advance for Expenses:** Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the organization in advance of the final disposition of such

action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

- D. Indemnification of Officers, Agents and Employees - An officer of the organization who is not a director is entitled to mandatory indemnification under this article to the same extent as a director.
- E. The organization may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Mississippi Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

## **Article VIII**

### **Miscellaneous**

#### **8.00 Books and Records**

The organization shall keep correct and complete books, records of account, and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the organization shall keep a copy of the organization's Articles of Incorporation and Bylaws as amended to date.

#### **8.01 Fiscal Year**

The fiscal year of the organization shall be from January 1 to December 31 of each year.

#### **8.02 Conflict of Interest**

The board shall adopt and periodically review a Conflict-of-Interest Policy to protect the organization's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, volunteer, or member of a committee with board-delegated powers.

#### **8.03 Nondiscrimination Policy**

The officers, directors, committee members, employees, volunteers, and persons served by this organization shall be selected, retained, and promoted entirely on a nondiscriminatory basis. It is the policy of Gulf Coast Equality not to discriminate based on race, creed, ancestry, marital status, sex, gender, gender expression and identity, sexual orientation, age, physical or mental ability, veteran's status, political service or affiliation, color, religion, ethnicity, or national origin.

#### **8.04 Other Policies**

The board of directors shall make any other policies as needed for the organization.

### **ARTICLE IX**

#### **Counterterrorism and Due Diligence**

##### **9.00 Counterterrorism and Due Diligence Policy**

- A. In furtherance of its exemption by contributions to other organizations, domestic or foreign, the Gulf Coast Equality shall stipulate how the funds will be used and shall require the recipient to provide the organization with detailed records and financial proof of how the funds were utilized.
- B. Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, Gulf Coast Equality willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.
- C. Gulf Coast Equality shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) regarding its foreign activity.

### **ARTICLE X**

#### **Document Retention Policy**

## **10.00 Purpose**

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of the Gulf Coast Equality records.

### **10.01 Policy General Guidelines**

Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of keeping records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records. From time to time, Gulf Coast Equality may establish retention or destruction policies or schedules for specific categories of records to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

### **10.02 Exception for Litigation Relevant Documents**

Gulf Coast Equality expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or Gulf Coast Equality informs you, that corporate records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

### **10.03 Minimum Retention Periods for Specific Categories**

- A. Corporate Document: Corporate records include the organization's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Organization records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- B. Tax Records: Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other

documents concerning the organization's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

- C. **Employment Records/Personnel Record:** State and federal statutes require the organization to keep certain recruitment, employment, and personnel information. The organization should also keep personnel files that reflect performance reviews and any complaints brought against the organization or individual employees under applicable state and federal statutes. The organization should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.
- D. **Board and Board Committee Materials:** Meeting minutes should be retained in perpetuity in the organization's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the organization.
- E. **Press Releases/Public Filings:** The organization should retain permanent copies of all press releases and publicly filed documents under the theory that the organization should have its own copy to evaluate the accuracy of any document a member of the public can theoretically produce against the organization.
- F. **Legal Files:** Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- G. **Marketing and Sales Documents:** The organization should keep final copies of marketing and sales documents for the same period it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
- H. **Development/Intellectual Property and Trade Secrets:** Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation; derives independent economic value from the secrecy of the information; and as taken affirmative steps to keep the information confidential. The organization should keep all documents designated as containing trade secret information for at least the life of the trade secret.
- I. **Contracts:** Final, execution copies of all contracts entered by the organization should be retained. The organization should keep copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

- J. Correspondence: Unless correspondence falls under another category listed elsewhere in this policy, correspondence should be saved for two years.
- K. Banking and Accounting: Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.
- L. Insurance: Expired insurance policies and records should be kept permanently.
- M. Audit Records: External audit reports should be kept permanently. Internal audit reports should be kept for three years.

#### **10.04 Electronic-Mail**

E-mail that needs to be saved should be either printed in hard copy and kept in the proper file; or downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

### **ARTICLE XI**

#### **Transparency and Accountability**

##### **11.00 Purpose**

By making full and correct information about its mission, activities, finances, and governance publicly available, the corporation practices and encourages transparency and accountability to the public. This policy will:

- A. Indicate which documents and materials produced by the organization are closed to staff and/or the public.
- B. Specify the procedures whereby the open/closed status of documents and materials can be altered.

##### **11.01 Financial and IRS documents (The form 1023 and the form 990)**

Gulf Coast Equality shall supply its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge on request.

### **11.02 IRS Annual Information Returns (Form 990)**

Gulf Coast Equality shall supply its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge on request. Gulf Coast Equality shall submit the Form 990 to the board president prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the organization's Form 990 shall be submitted to the board president via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

### **11.03 Board**

- A. All board minutes shall be available by request to the public once accepted by the board, except where the board passes a motion to make any specific part confidential.
- B. All papers and materials considered by the board shall be open to the public following the meeting at which they are considered, except where the board passes a motion to make any specific paper or material confidential.

### **11.04 Staff Records**

- A. All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- B. No staff records shall be made available to any person outside the organization except the authorized governmental agencies.
- C. Within the organization, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member.
- D. Staff records shall be made available to the board when requested.

### **11.05 Donor Records**

- A. All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.
- B. No donor records shall be made available to any other person outside the organization except the authorized governmental agencies.
- C. Within the organization, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors.
- D. Donor records shall be made available to the board when requested.

### **11.06 Money Deposits**

All funds coming into Gulf Coast Equality from donations, sponsorships, sales, grants, refunds, or events are to be deposited into the organizations bank accounts within three business days after they are received by the board treasurer or other board officer if the treasurer is unavailable.

### **11.07 Internal Financial Audits**

An internal financial audit of the organization's finances including all checking, savings, CD, and any other banking accounts is to be done twice a year in the months of January and July by the board treasurer and another board member listing any discrepancies, and the actions taken for any discrepancies, by the full board.

### **11.08 Budget**

A yearly budget will be made, as needed, by the board of directors for any programs, events, committees, or general activities of the corporation.

## **ARTICLE XII**

### **Codes of Ethics and Whistleblower Policy**

#### **12.00 Purpose**

Gulf Coast Equality requires and encourages directors, officers, and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and follow all applicable laws and regulations. It is the intent of the Gulf Coast Equality to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all organization staff is necessary to achieving compliance with various laws and regulations.

#### **12.01 Reporting Violations**

If any director, officer, staff, or employee reasonably believes that some policy, practice, or activity of Gulf Coast Equality is in violation of law, a written complaint must be filed by that person with the vice president or the board president.

## **12.02 Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.

## **12.03 Retaliation**

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of the Gulf Coast Equality and the corporation has a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement. Coast Equality shall not retaliate against any director, officer, staff, or employee who in good faith, has made a protest or raised a complaint against some practice of the Gulf Coast Equality Council or of another individual or entity with whom the Gulf Coast Equality has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy. Gulf Coast Equality shall not retaliate against any director, officer, staff, or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of Gulf Coast Equality that the individual believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

## **12.04 Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **12.05 Handling of Reported Violations**

The board president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation. This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.

## **ARTICLE XIII**

### **Dissolution**

#### **13.00 Dissolution Outline**

Like any organizational initiative, dissolution should be conducted with interpersonal integrity. A successful dissolution preserves an organization's legacy and contributes to a positive collective memory of the corporation. Laying the groundwork is essential to a successful outcome: therefore, this process is outlined in the Bylaws, as part of the establishment of the corporation. During this process, this corporation will rely on a network of professional nonprofit experts, legal counsel, human resources support, and dissolution planning and implementation. The board of directors must make a recommendation to membership for its consideration and approval. In most cases, this means that the information will then "go public." As the dissolution plan develops, key players in the process should keep these information management issues in mind:

#### **13.01 Informing Stakeholders and Constituencies**

The planning group should identify all the groups and individuals who must be informed about the organization's closing. Each should have an articulated method of being informed, along with a designated person or group to provide the information and, if needed, required support.

#### **13.02 Distributing Assets**

The critical task of the disposition of assets will meet the standards of the Internal Revenue Service Code and any applicable state laws. The corporation will donate any remaining funds to another organization that has a similar mission to its own, a charitable organization, or to the federal government.

#### **13.03 Transfer Process**

Prior to transferring the cash to another charitable organization, the dissolving 501(c)(3) must do some due diligence and take some procedural steps: First, the dissolving 501(c)(3) must acquire information regarding the recipient organization's governing structure, its financial reports for three years, a copy of the recipient's IRS letter of determination, and an affidavit of the recipient's board stating the recipient is tax-exempt. After obtaining this information, the dissolving 501(c)(3) will obtain permission from the State of Mississippi to transfer the assets. Once it obtains permission, it can transfer funds to the recipient(s).

### **13.04 Federal Filings**

When the corporation terminates, it must inform the IRS how it is going to dispose of its funds. When it files its final annual return, Form 990, it will enclose a completed Schedule N detailing how the assets of the organization were distributed. Schedule N describes all the assets disposed, including cash, as well as detailing any transaction fees and when distribution occurred. The IRS must receive the completed Form 990 and Schedule N within 4 months and 15 days of the dissolution of the 501(c)(3).

### **13.05 Creating a Timeline for Dissolution**

A timeline outlining current dissolution laws and regulations will be developed by the corporation upon the decision to dissolve and be followed strictly.

## **ARTICLE XIV**

### **Amendments**

### **14.00 Articles of Incorporation**

The Articles of Incorporation may be amended in any manner at any regular or a special meeting of the Board of Directors, provided that specific written notice of the proposed amendment of The Articles of Incorporation setting forth the proposed amendment or a summary of the changes to be effected thereby shall be given to each director at least three days in advance of such meeting if delivered personally, by facsimile, or by email or at least five days if delivered by mail. Any amendments to the Article of Incorporation shall require the affirmative vote of all directors then in office.

### **14.01 Bylaws**

These bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the board provided:

- A. That no amendment shall be made to these bylaws which would cause the organization to cease to qualify as an exempt organization under Section 501 {c} {3} of the Internal Revenue Code of 1986, or the corresponding section of any future Federal Tax code.
- B. That an amendment does not affect the voting rights of the director further requires ratification by a two-thirds vote of a quorum of directors at a board meeting.

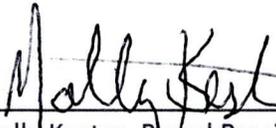
C. That all amendments be consistent with the Articles of Incorporation.

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**CERTIFICATE OF ADOPTION OF BYLAWS**

We the undersigned consent to, and hereby do, certify that the above stated bylaws of Gulf Coast Equality was approved by the board of directors as the bylaws of this corporation. These revised bylaws replace the original bylaws written and approved by the board of directors on February 17, 2017 and constitute a complete copy of the bylaws of the organization.

ADOPTED AND APPROVED by the board of directors on this 5th day of January, 2022.

  
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Molly Kester, Board President – Gulf Coast Equality

  
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ATTEST: John Perkins, Board Secretary – Gulf Coast Equality