

While each Post may act within its own will, per the guidance of American Legion's National Judge Advocate ("NJA"), based on IRS rules (which takes precedence over the rules of a State agency such as NYS Liquor Authority):

- 1) Members of the SAL (who are not also Legionnaire's) and non-member Riders are guests; and cannot purchase beverages, food, and recreational activities.**
- 2) A member must pay for beverages, food, and recreational activities that are provided to guests.**
- 3) American Legion Auxiliary members may also purchase beverages, food, and recreational activities.**
- 4) The burden is on the Post to differentiate between its members, and, non-member guests for the purchase beverages, food, and recreational activities.**
- 5) Posts that do not follow the NJA guidance may be subject to UBIT (Unrelated Business Income Tax), and have a potential negative impact on its tax-exempt status.**

Steven Felsenfeld,

American Legion 9th District Commander

Westchester County American Legion Judge Advocate

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