

M e m o r a n d u m**390.0915**

To: O. A. McCarty
Compliance Planning and
Evaluation Unit

August 1, 1978

From: Mary C. Armstrong
Legal

Subject: School Organizations

Mr. S---'s letter of October 29, 1984, was referred to me for an opinion. The letter set forth the following facts:

1. M--- C--- S--- has a parent auction committee which is authorized by the Board to host an annual auction for the benefit of the school.
2. Membership in the auction committee is voluntary.
3. Proceeds from the auction are given to M--- C--- S--- for its general operation.

Mr. S--- asks whether or not the M--- C--- S--- parent auction committee can be considered an "equivalent organization" pursuant to Revenue and Taxation Code section 6370.

We assume that the MCS parent auction committee puts on just this one event each year. We also assume that the organization is not a very formal organization, that is, they do not have bylaws and statements of purpose. And we assume that the organization is not one that does things year round for the benefit of the school.

The facts, as has been given to us by the school, along with the assumptions which have been added by our office would lead us to the opinion that the MCS parent auction committee would not be considered an "equivalent organization" pursuant to Revenue and Taxation Code section 6370.

The pertinent part of 6370 states:

“(a). This section applies to: (1) nonprofit parent-teacher organizations chartered by the California Congress of PTA, Inc., and equivalent organizations

performing the same type of service for public or private schools and authorized to operate within this school by the governing authority of the school.”

In order to determine whether or not the MCS parent auction committee would be considered an “equivalent organization” it is helpful to compare the objectives and services of that organization with the objectives and services offered by the PTA. The California PTA’s bylaws, Article 2, Section 1, list the objectives of the PTA as follows:

- “a. To promote the welfare of children and youth in home, school, church and community.
- b. To raise the standards of home life.
- c. To secure adequate laws for the care and protection of children and youth.
- d. To bring into closer relationship the home and school, that parents and teachers may cooperate intelligently in the education of children and youth.
- e. To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mentall, social, and spiritual education.”

Of course, such organization must also be officially recognized and authorized by the school as is the MCS parent auction committee. Article 2, Section 2, goes on to state:

“The objects of the national PTA and the California State PTA are promoted through an education program directed toward parents, teachers, and the general public; are developed through conferences, committees, projects and programs; and are governed and qualified by the basic policies as set forth in Article 3.”

The relevant portions of Article 3 are:

- “a. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- d. The organization shall work with the schools to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education.”

In our view it may not be necessary that a particular organization have identical objectives and identical services as set forth in the PTA bylaws, it should, however, be similar in

objectives and purpose. It should be concerned with the welfare of all students and include parents and teachers and perform ongoing functions for the benefit of the school and its students.

It is our opinion that without information showing that there are similar purposes and objectives by the MCS parent auction committee to those purposes and objectives of the PTA such an organization which is oriented towards a one-time event each year would not be considered an "equivalent organization" as per Revenue and Taxation Code section 6370.

VBO:dh

cc: Mr. Gary J. Jugum.