

APPENDIX V

Funding Eligibility

In the stead of an IRS Determination Letter, the USRC submits the following:

In terms used in [TITLE 24, Department of Commerce Title 13, Subtitle 10](#) of the Annotated Code of Maryland section 1-103 states that:

§ 1-103.

(a) (1) The Council is a tax-exempt public body corporate and politic which operates as a cooperative planning and development agency within the region to foster the physical, economic, and social development of the region and utilizes effectively the assistance provided by the State.

(2) The Council initiates and coordinates plans and projects for the development of human and economic resources of the Upper Shore region as an Upper Shore planning and development agency.

(b) (1) On the dissolution of the Council, the Council, after paying or providing for the payment of all of the liabilities of the Council, shall dispose of all of the assets of the Council exclusively for the purposes of the Council or to an organization organized and operated exclusively for charitable, educational, religious, or scientific purposes that qualifies as an exempt organization under § 501(c)(3) of the Internal Revenue Code, as the Council determines.

ADDITIONALLY the Upper Shore Regional Council's Enabling legislation states:

As established under the following sections of the *Maryland Code* (emphasis added), the USRC is a tax-exempt body politic and corporate.

§ 13-1002. Established.

(a) In general.-There is an Upper Shore Regional Council.

(b) Status.-

(1) The Council is a tax-exempt body politic and corporate

(2) The Council is an independent unit that the Governor may not place in a principal department.

(c) Purposes-

(1) The Council is a cooperative regional planning and development unit for the region.

(2) The purposes of the Council are to:

(i) foster the physical, economic, and social development of the region; and

(ii) use effectively the assistance provided to the region by the State,

(3) The Council initiates and coordinates plans and projects for the development of human and economic resources of the region as a planning and development unit for the Upper Eastern Shore.