

Standard 2: Compliance with Laws

Compliance with Laws Policy

Utah Open Lands (UOL) fulfills its legal requirements as a nonprofit tax-exempt organization and complies with all applicable federal, state and local laws.

UOL has incorporated according to the requirements of state law and maintains its corporate status. It operates under bylaws based on its corporate charter or articles of incorporation. The board reviews the bylaws every other year at its annual meeting.

UOL qualifies for federal tax-exempt status and complies with requirements for retaining this status, including prohibitions on private inurement and political campaign activity, and limitations and reporting on lobbying and unrelated business income. UOL holds conservation easements and necessarily has to meet the Internal Revenue Code's (IRC) public support test for public charities. Where applicable, state tax-exemption requirements are met.

- Maintains and updates when necessary IRS federal tax-exempt status.
- The IRS Form 990 is filed annually and the public support test is met. Due every September 15th of every year, unless an exemption is filed and approved.
- Files State of Utah Tax Commission Report by end of February for the immediate fiscal year.
- Pays 941 Federal payroll taxes on a semi-weekly basis, two times a month.
- Files IRS quarterly payroll reports by the end of January, April, July and October for the immediate fiscal quarter.
- Files State of Utah quarterly payroll report by the end of January, April, July and October for the immediate fiscal quarter.
- Maintains through annual renewal, UOL's Utah Business License with State of Utah Department of Commerce, Division of Corporations and Commercial Code in August of every year.
- Maintains through annual renewal, UOL's Charitable Permit through with State of Utah Department of Commerce, Division of Consumer Protection by the first of July of every year.
- Currently UOL Workers Compensation Insurance is part of the annual professional insurance package
- Maintains Unemployment insurance through Utah Workforce Services.

Utah Open Lands does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, age, national origin (ancestry), disability, marital status, sexual orientation, or military status, in any of its activities or operations. Utah Open Lands is an equal opportunity employer.

UOL has an adopting a written records policy that governs how organization and transaction records are created, collected, retained, stored and disposed.

UOL has an adopted a whistleblower policy.

UOL is allowed to engage in public policy at the federal, state and/or local level (such as supporting or opposing legislation, advocating for sound land use policy, and/or endorsing public funding of conservation) provided that it complies with federal and state lobbying limitations of 20% of operating budget and reporting requirements. Land trusts may not engage in political campaigns or endorse candidates for public office.