



# WISCONSIN MASONIC HANDBOOK

## CHAPTER 17

### LEGAL STATUS OF LODGES

#### **A. INTRODUCTION**

The Grand Lodge of Free and Accepted Masons of Wisconsin is a corporation and its Grand Lodge Trustees are governed by the laws of Wisconsin. See. 188.02 Wisconsin Stats.

#### **B. INSIGNIAS AND EMBLEMS**

The Grand Lodge registers Masonic insignias and emblems with the Wisconsin Secretary of State. Sec. 132.16 (1) Wisconsin Statutes states any person who willfully wears any Masonic insignia or emblem or uses either of them or uses the name of the Masonic fraternity or titles of any officers, unless he is entitled to wear the insignia or emblem or use the name of the fraternity or officers' title, to obtain aid or assistance in Wisconsin is subject to criminal prosecution and a penalty of imprisonment of not more than thirty (30) days or fined not more than \$20 or both. Sec.132.17 Wisconsin Stats.

#### **C. LODGE TRUSTEES**

Under Wisconsin law, each lodge must elect not less than three or more than nine trustees to take care of the lodge's real and personal property and transact business relative to investment and disposal of property. Trustees are governed by the By-Laws of the Grand Lodge, their respective lodges and are empowered under Wisconsin law to take possession of, manage, control, purchase, lease, receive, hold, sell, convey, mortgage, and improve all property in the name of the lodge. They may sue or be sued in the lodge's name in all matters pertaining to the property and debts, claims, demands, and liabilities. All property must be conveyed to and vested in the trustees and their successors and held by them in trust for the lodge.

Lodge trustees under the Masonic Code of Wisconsin exercise general supervision over all real and personal property of the lodge, including trust funds, and receive and hold title to all property as trustees in the lodge's name, executes all conveyances for an in behalf of the lodge, and makes contracts, leases, and agreements in their name for the lodge. The purchase, sale, lease, or mortgage of any personal property having a value of more than \$5,000 or the participation in

any litigation must have the lodge's approval. All trustees' activities must be accomplished under the Worshipful Master's lawful supervision who is ultimately responsible for all activities of the lodge.

More specific duties of the Trustees are found in Chapter 1 of this HANDBOOK.

## **D. LIABILITY OF TRUSTEES**

Trustees are governed by the "prudent man rule" in the investment of trust funds, which means they may invest in a security if it is one, which a careful or sensible man of discretion and intelligence, who is seeking a reasonable income and preservation of capital, would buy. On all other matters, trustees shall not be held accountable for any act in which they have not been guilty of gross malfeasance or gross nonfeasance. Malfeasance is the doing of an act, which is wholly wrongful and unlawful, or the doing of an act, which a person ought not to do at all. Nonfeasance is the nonperformance of some act, which ought to be performed, omission to perform a required duty at all or total neglect of duty.

## **E. LIABILITY OF LODGE OFFICERS**

All other acts done by a lodge or its officers are considered acts of the lodge and no personal liability is attached to any officer or member.

## **F. PUBLIC MEALS IN MASONIC BUILDINGS**

Lodges that usually prepare and serve meals or food to the brethren or others may be classified as restaurants by the Wisconsin Department of Health, and subject to licensing and regulation requirements. The occasional serving of food defined as not more than four times a year, is exempt from licensure requirements; and service of soft drinks, milk, ices, and confections is generally exempted as well. If food is sold for consumption on the premises, lodges may be required to collect Wisconsin sales taxes. This law is subject to different "occasional" sale exception as well, which is subject to complex rules of the Wisconsin Department of Revenue. Lodges, which sell food for consumption on the premises more than very irregularly, or more than once or twice a year should contact their accountant, attorney, or the Wisconsin Department of Revenue for an interpretation of the occasional sale rule in their context.

## **G. RAFFLES**

Raffles are permitted in Masonic buildings or upon its grounds provided that all

State of Wisconsin and local laws are complied with. There are also Federal Postal Regulations. These regulations prohibit the advertisement of raffles and distributions of raffle tickets through the mail. To obtain current guidelines to conduct a raffle license application write to:

State of Wisconsin Department of Administration  
Division of Gaming  
Office of Charitable Gaming, Raffle License  
P.O. Box 8979  
Madison, WI 53708-8979  
Or call: 608-270-2552

It must be emphasized that the Wisconsin Masonic Code (64.04) does not permit other forms of gambling in a lodge building or upon its grounds.