CHAPTER 187
RELIGIOUS SOCIETIES

SUBCHAPTER I
GENERAL PROVISIONS

187.01 Religious societies. (1) HOW FORMED. The members, over 18 years of age, not less than three in number, of any church or society of any religious sect or denomination which shall have been organized in this state and which, at the time, maintains regular public worship may, after due public notice given at some stated meeting of such church, sect or denomination, and any five or more persons of like age, not members of any religious congregation, desirous of organizing a corporation in connection with a church of their own peculiar tenets to be associated therewith, may organize a corporation for religious, charitable or educational purposes in the manner hereinafter provided.

(2) CERTIFICATE. Such members or persons shall sign and acknowledge a certificate substantially in the following form:

Know all by these presents: That the undersigned (insert the names of the signers) and those who are or may become associated with them for the purposes herein specified have organized themselves into a religious society of the ..., church (sect or denomination or other description), located in (name of town, village or city), in the county of ..., and state of Wisconsin, for religious, charitable and educational purposes, which society shall be known and shall be comprised in each class, and also the term for which the corporate powers are declared, and may make provision by resolution to be entered upon the journal of the corporation as trustees, wardens and vestrymen or otherwise, may be no such officers then by any member; and at such first meeting held all lands then owned by it, other than and in addition to the grounds so purchased, and improve the same by the erection of new buildings thereon or otherwise, for the purposes of revenue, to be devoted to the uses of such corporation and in promoting religious and charitable works, and at pleasure lease, mortgage and sell the same. Any such corporation at any meeting at which it may hereafter hold for the election of its trustees, whether designated by such corporation as trustees, wardens and vestrymen or otherwise, may make provision by resolution to be entered upon the record of such meeting for the election of its trustees in classes, and determine by such resolution what number or proportion of its trustees shall be comprised in each class, and also for which each class shall hold their office; and thereafter, as the term of each class expires, their successors shall be elected in accordance with said resolution. Such corporation by its bylaws may provide for the time and manner of holding regular and special meetings for the holding of elections or for the transaction of all business authorized by law, and such bylaws shall have the force of law and all business transacted thereunder shall be valid.

(4) NOTICE OF FIRST MEETING: WHO MAY VOTE. Public notice of the time and place of holding the first meeting of such corporation shall be given to the members of the church, sect or denomination for two successive Sabbaths on which such church, sect or denomination shall statedly meet for public worship, previous to such meeting; such notice may be given by the minister or by one of the elders, deacons, church wardens or vestrymen thereof, or if there be no such officers then by any member; and at such first meeting all the members of such church, sect or denomination over 18 years of age shall be entitled to a vote at such meeting as members; but if such corporation be organized by persons not belonging to any religious congregation the majority of the incorporators named in the certificate, all having notice thereof, may meet at such time and place as they shall deem proper for the purpose of perfecting their organization; and the corporators named in such certificate shall constitute the first board of trustees and hold their office until others are chosen.

(5) TRUSTEES' POWERS. The secular business and temporal affairs of every such corporation shall be managed and administered by the board of trustees, and they shall have the custody and control of the corporate property and make rules and regulations for the use of the same and for the renting of pews or slips, and the
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187.02 Existing societies confirmed; may reorganize. Every existing church, congregation or religious society heretofore incorporated is hereby established and confirmed and shall continue to be governed by the statutes now applicable thereto, notwithstanding the same are repealed by this statute, in the same manner as if there had been no such dissolution. Any existing corporation may take by purchase, devise, gift or otherwise and incorporate; and when a certificate shall have been made and signed by the presiding officer and countersigned by the secretary of the body by which they were elected, stating that such persons, naming them, were elected trustees, the name of the body by whom elected, the corporate name by which such trustees are to be known, the term for which they are to hold their offices, and the purposes for which it is desired to incorporate them, and filed with the department of financial institutions, the persons named in such certificate as trustees and their successors in office shall be a body corporate for the purposes mentioned in such certificate and for such purposes, and no other, shall have the usual powers of a corporation; and the members of such corporation shall hold their meetings for such purposes, and the body corporate formed shall determine and until their successors are duly elected. Upon the receipt of such certificate, the department of financial institutions shall issue a certificate of incorporation. But any diocesan council or convention, conference, synod or other body composed of or divided into district synods or other units may provide in its constitution for the election of one or more of its trustees by one or more of such district synods or other units or that one or more of its trustees shall be elected by said diocesan council or convention, conference, synod or other body from one or more of such district synods or other units.

187.03 Failure to elect trustees. No failure to elect trustees at the proper time shall work a dissolution of any corporation formed under this chapter, and those once elected shall hold their offices until their successors are elected. In case of the dissolution of any such corporation the same may be reincorporated under the provisions of this chapter at any time within six years after such dissolution; and thereupon all the estate, real and personal, formerly belonging to the same and not lawfully disposed of shall vest in such corporation as if there had been no such dissolution.

187.04 Episcopal church. The rectors, wardens and vestry being the trustees of each Episcopal church may be chosen at such times and in such manner as may be in conformity with the rules and usages thereof. Each such church heretofore or hereafter incorporated may take by purchase, devise, gift or otherwise and incorporate; and may forever hold any lands intended to be used for cemetery grounds or burial purposes, subject to the provisions and restrictions of subch. II of ch. 157; and any such church, by its trustees, officers or agents, who shall hold the temporalities thereof, may convey them with or without consideration to the trustees of the funds and property of the Episcopal church, however called, acting within this state, to be held, sold or conveyed according to the direction of the diocesan convention or council of the Episcopal church in this state; provided, however, that the trustees, the rector, wardens and vestry of St. Paul's Episcopal church of the city of Milwaukee and each and every one of them are hereby forbidden to sell, convey or in any manner transfer Forest Home cemetery in the city of Milwaukee or any part thereof to any person or persons except in the normal course of cemetery operations or in pursuance of an order of some court having jurisdiction thereof, made upon due notice granting leave to convey the same.


187.05 Organizations other than churches. (1) TRUSTEES; TERMS, PURPOSES. Any diocesan council or convention, conference, synod or other body of authorized representatives of any church or religious denomination or association or congregation thereof may elect any number of trustees, not less than three, to be incorporated; and when a certificate shall have been made and signed by the presiding officer and countersigned by the secretary of the body by which they were elected, stating that such persons, naming them, were elected trustees, the name of the body by whom elected, the corporate name by which such trustees are to be known, the term for which they are to hold their offices, and the purposes for which it is desired to incorporate them, and filed with the department of financial institutions, the persons named in such certificate as trustees and their successors in office shall be a body corporate for the purposes mentioned in such certificate and for such purposes, and no other, shall have the usual powers of a corporation; and the members of such corporation shall hold their meetings for such purposes, and the body corporate formed shall determine and until their successors are duly elected. Upon the receipt of such certificate, the department of financial institutions shall issue a certificate of incorporation. But any diocesan council or convention, conference, synod or other body composed of or divided into district synods or other units may provide in its constitution for the election of one or more of its trustees by one or more of such district synods or other units or that one or more of its trustees shall be elected by said diocesan council or convention, conference, synod or other body from one or more of such district synods or other units.

(2) BODY CORPORATE TO HOLD TITLE. When any diocesan council, convention or conference or any synod or other body of authorized representatives of any church, or religious denomination, shall have elected trustees and such trustees shall have become a body corporate as provided in sub. (1), the title to all moneys and to all property, real, personal and mixed, and to all legacies and bequests that shall be given, granted, devised or bequeathed to or be purchased by such diocesan council, convention, conference, synod or other body of authorized representatives of any church or religious denomination, shall vest in the body corporate, formed by such trustees and shall be used, managed and conveyed by such corporation under the direction of and for such uses and purposes and to the extent and under such restrictions and limitations as may from time to time be prescribed by such diocesan council, convention, conference, synod or other body of authorized representatives of such church or religious denomination.

(3) INCORPORATION OF DENOMINATIONAL BODIES; DECLARATION BY MEMBERS; POWERS; REORGANIZATION. (a) Any denominational body mentioned in sub. (1) having a constitution (or other instrument of organization), in writing, at any stated meeting may vote to become a corporation and designate any of its members of adult age, not less than 10 in number, to make, acknowledge and file with the department of financial institutions a certificate substantially in the following form:

Know all by these presents: That the undersigned (insert the names of the signers) members of the denominational body herein named, by vote of such body taken at its .... meeting, held on the .... day of ...., .... (year), at ...., Wisconsin, and all others who now are or hereafter may become associated with them in said body, for the purpose of forming a corporation under the laws of Wisconsin, declare:

2019–20 Wisconsin Statutes updated by the 2021 Wis. Act 30, through all Orders of the Controlled Substances Board filed before and in effect on May 6, 2021, and through all Supreme Court Orders filed before and in effect on April 15, 2021. Published and certified under s. 35.18. Changes effective after May 6, 2021, other than those made by Supreme Court Order No. 20–07, are designated by NOTES. (Published 5–6–21)
187.10 Congregational church. (1) Incorporation. The adult members, not less than three in number, of any Congregational church, known as such in both government and name, which shall have been organized in this state and which at the time maintains regular public worship, may, after due public notice given at some stated meeting of such church, organize a corporation for religious, charitable or educational purposes in the manner hereinafter provided.

(2) Certificate. Such members shall sign and acknowledge, before some officer authorized to take acknowledgments of deeds in the county where such church is organized, a certificate substantially in the following form:

Know all by these presents: That the undersigned (insert the names of signers), and those who are or who may become associated with them for the purposes herein specified, have organized themselves into a church, located in (name of town, city or village), in the county of ..., and state of Wisconsin, for religious, charitable and educational purposes, which shall be known and incorporated by the name of (here insert the name).

And they shall record the same in the office of the register of deeds of such county, and when such record is made the church named therein shall be a corporation and possess the powers and privileges granted to corporations by ch. 181, so far as the same are applicable or necessary to accomplish its purposes, and also such as are conferred by this section.

(3) Rules. Such corporation may, by its constitution and bylaws, fix the terms and qualifications of membership and office therein, provide rules for the government of the church and its officers and fix the number of its trustees, which shall be not less than 3, their term of office and the manner of appointing or electing the same.

(4) Property, deed, etc. Such corporation may also take, receive, purchase, hold and use both real and personal estate for the purposes for which it has been incorporated and no other; and may lease, mortgage, sell and otherwise dispose of the same or any portion thereof in the manner provided by its rules and bylaws and may also take by purchase, gift or otherwise and forever hold and improve any lands intended to be used for cemetery grounds or burial places, subject to the provisions and restrictions, so far as applicable, in subch. II of ch. 157.

(5) Trustees’ powers. The secular business and temporal affairs of such corporation shall be administered by the board of trustees, which shall have the custody and management of the corporate property and be governed in its official acts by the rules of the corporation applicable thereto and not inconsistent with this chapter. Any such corporation may change its corporate name and adopt any other. Such change may be made at either a regular annual meeting thereof or at a special meeting called for that purpose, by resolution adopted by a majority of the members thereof and spread upon its records. A certificate, duly signed and acknowledged by the secretary and the presiding officer of such corporation, containing a copy of such resolution and showing the name adopted, shall be filed and recorded at the same place and in the same manner as the original certificate of incorporation. Such corporation shall, from and after the filing of such certificate,
be known by the name so adopted. The register of deeds shall note on the margin of the record of the original articles such change of name, together with the book and page where the certificate herein provided for is recorded.

(6) Reorganization. Failure to make not to dissolve. Every existing religious society of any Congregational church, known as such in both government and name, whose board of trustees have heretofore been incorporated under the laws of this state may, by five or more of its members, including in every case all the members at the time acting as trustees, thereto duly authorized by and acting for the society, become a corporation under the chapter by making and recording the certificate provided for herein, with an additional statement therein of the name by which such society and the corporation connected with it has before that time been known and called, and that such society and corporation are reorganized under this section; but such reorganization shall not work a change of the ecclesiastical connection of any such society. If any such society or corporation shall fail to become reorganized as herein provided such failure shall not work its dissolution; and the board of trustees heretofore incorporated, not less than three nor more than nine in number, shall thereupon be appointed or elected according to the rules of the society with which they are connected, be governed by the provisions of said sections which relate to the duties of trustees, and have all the powers and be subject to all the liabilities of religious corporations thereunder.

(7) Failure to elect trustees. No failure to elect trustees at the proper time shall work a dissolution of any such corporation, and those once elected shall hold their offices until their successors are elected. In case of the dissolution of any such corporation the same may be reincorporated under the provisions of this section, at any time within six years after such dissolution; and thereupon all the real and personal estate formerly belonging to the same and not lawfully disposed of shall vest in such corporation as if there had been no such dissolution.

(8) Property, title of, to vest in whom. All lands, tenements and hereditaments that have been or may hereafter be lawfully conveyed by demise, gift, grant, purchase or otherwise to any persons or trustees in trust for the use of any religious society organized or which may hereafter be organized within this state, either for a meeting house, burying ground or parsonage shall, with the improvements, vest in such church when incorporated under the provisions of this section, as fully as if originally conveyed to it; and in case the society has not been so reincorporated shall vest in its trustees and be held by them and their successors in trust for it.

(9) Devolution of property of defunct churches. Whenever any local Congregational church shall become defunct or be dissolved, the property thereof shall vest in the Wisconsin Congregational Association, the state organization of said denomination. Any local Congregational church shall be deemed defunct within the meaning of this section when it shall have ceased to maintain at least one regular service per month for a period of two years.

(10) Exception and proviso. The societies of any Congregational church, known as such in both government and name, herein provided for, shall be exempt from the provisions of this chapter, except such as are contained in this section; provided, that the trustees of the funds and property of any church or religious denomination duly elected by any council, convention, conference, synod or other body of authorized representatives of any such church or religious denomination, and otherwise qualified as provided by law, and their successors in office are hereby declared to be a good and sufficient corporation, duly organized and fully formed, constituted and empowered to receive and hold any lands, tenements and hereditaments that may be conveyed to it by demise, gift, grant, purchase or otherwise by or from any person, persons, trustees or corporation in trust for a church, meeting house, parsonage, rectory, school or hospital, or for the other uses and purposes of any such church or denomination, and any property so conveyed with the improvements, appurtenances and conditions thereto annexed shall be held by such trustees and their successors in office, when such conveyance shall have been approved by the council, convention or synod represented by said trustees, exclusively for the purposes of such trust as specified and declared in the conveyance thereof and subject to all the conditions of said conveyance.

History: 1975 c. 94 s. 91 (8); 1985 a. 316 s. 25.

187.11 Property of Church of Christ or Christian Church. Whenever any local religious society of the denomination known as the Church of Christ or the Christian Church, which accepts the Wisconsin Christian Missionary Association as its missionary organization becomes defunct or is dissolved, the property thereof shall vest in the Wisconsin Christian Missionary Association, the state institution of said denomination, and if within 3 years from the date when such local society becomes defunct or is dissolved it is reincorporated in the manner prescribed in s. 187.01, the said property so belonging to such defunct or dissolved local corporation at the time of its dissolution shall vest in such new corporation. Any local religious society shall be deemed defunct within the meaning of this section when it shall have ceased to maintain at least one regular service per month for a period of 2 years. Section 187.03 shall not apply to or affect religious societies of the denomination known as the Church of Christ or the Christian Church.

187.13 Missionary corporations. (1) Incorporation. (a) Any 10 persons, over 18 years of age, who are members of churches of any religious sect or denomination, which churches have been or may hereafter be incorporated under the laws of this state and maintain regular public worship, may organize a corporation for religious missionary purposes in the manner herein provided. They shall sign and acknowledge before some officer authorized by law to take acknowledgments of deeds a certificate substantially in the following form:

Know all by these presents: That the undersigned (here insert the names of the signers), members of churches organized and incorporated under the laws of Wisconsin and now maintaining regular public worship, and all other persons who are or may become associated with them for the purposes herein specified have organized themselves into a religious society to be located in (here insert the name of the town, city or village), in the county of ..., in the state of Wisconsin, for religious missionary purposes, which society shall be known and incorporated by the name of (here insert the name). And each such person so signing such certificate shall add or cause to be added immediately after the person’s signature the following: Member of this (denomination) church, at (here insert town, village or city), in .... county, Wisconsin, or other words particularly designating the church of which the person is such member.

(b) Such certificate shall be recorded in the office of the register of deeds of such county, and when so recorded the society named therein shall be a corporation and shall possess the powers and privileges granted to corporations by ch. 181 so far as the same are applicable or necessary to accomplish its purposes, and also such as are conferred by this subsection and subs. (2) and (3).

(2) Officers; rules; property. Such corporation may, by its constitution and bylaws, fix the terms and qualifications of membership and office therein, provide rules for the government of the society and its officers, and fix the number of its trustees, not less than three nor more than nine, their terms of office and the manner of appointing or electing the same. It may take and receive by gift, grant, purchase or otherwise and hold and use both real and personal estate for the purposes for which it has been incorporated and no other; and may lease, mortgage, sell and otherwise dispose of the same or any portion thereof at pleasure.

(3) Powers. The secular business and temporal affairs of such corporation shall be administered by the board of trustees. It shall appoint a clerk or secretary and a treasurer, with power to remove the same, and shall cause accurate records of all its proceedings...
and of all business of such society to be kept, and such board of trustees shall have the custody and management of the corporate property and be governed in its official acts by the rules of the society applicable thereto, and not inconsistent with the laws of this state; and it may adopt and have a corporate seal and alter the same at pleasure. No failure to elect trustees at the proper time shall work a dissolution of any such corporation and those once elected shall hold their offices until their successors are elected. The signers of such certificates shall constitute the first board of trustees or directors, and in like manner shall hold their offices until their successors are elected.

187.14 Consolidation of church corporations or congregations. (1) Whenever the members of two or more incorporated religious societies of the same church, sect, denomination or ecclesiastical connection shall desire to consolidate said societies, such consolidation may be effected in the following manner:

(2) Every such incorporated society shall first of all submit to the members thereof, at any regular meeting or at any special meeting called for that purpose pursuant to the provisions of its charter, articles of incorporation and bylaws, the question of whether or not such society shall consolidate with any one or more other societies with which it is proposed to consolidate. If a majority voting at such meeting shall be opposed to such consolidation, then the said society shall have no authority to consolidate until such later date as a majority may be in favor thereof; but in case a majority voting at any such meeting of any such society shall favor consolidation with any one or more other societies of the same church, sect, denomination or ecclesiastical connection, then such consolidation shall proceed as hereinafter prescribed.

(3) The members present at any such meeting shall determine by resolution with what other society, or societies, a consolidation is to be effected.

(4) The members present at any such meeting of any such society after a resolution has been adopted to consolidate with one or more other societies as herein provided, shall choose from its members three representatives to be known as “joint commissioners” to meet with a similar number of such “joint commissioners” from any other society, or societies, with which it is proposed to consolidate, and such “joint commissioners” shall have the following powers and perform the following duties:

(a) Said joint commissioners, or a majority of them, shall have the power to decide by what corporate name the consolidated society shall be known;

(b) Said joint commissioners, or a majority of them, may make, sign and acknowledge a certificate of consolidation, which certificate may be substantially as follows:

Know all by these presents: That the undersigned, duly appointed joint commissioners of .... of ...., Wisconsin, and .... of ...., Wisconsin, to effect a consolidation of said incorporated religious societies, do hereby certify that, pursuant to the authority in us vested, we have consolidated and do hereby consolidate the above named .... of ...., Wisconsin, and .... of ...., Wisconsin, into one religious society of the .... (church, sect, denomination or other description), located in the .... of ...., county of ...., state of Wisconsin, which consolidated society shall be known and incorporated by the name of ....

In witness whereof, we have hereunto set our hands and seals this .... day of ...., .... (year)

(Acknowledged)

(Signed) .... (Seal)

(c) The certificate, together with a certified copy of the resolution from each society authorizing the consolidation, shall be recorded in the office of the register of deeds of the county in which the newly consolidated society is located. When so recorded, the consolidated society shall be an incorporated religious society under and by virtue of the laws of this state and shall have all the powers and be subject to all the obligations of religious societies as prescribed by this chapter.

(5) Said joint commissioners shall, as soon as practicable after such consolidation, call a meeting of all the members of the consolidated society at which meeting said consolidated society shall adopt whatever bylaws may be necessary and elect all necessary officers and transact any other business necessary or proper for the new corporation. Until such officers have been elected, said joint commissioners shall be the governing board of said consolidated society, and shall have the power to do anything necessary or proper to fully effect the consolidation or anything immediately necessary for the good of said society.

(6) When the incorporation of a consolidated society is completed as provided in this section, the consolidated society is vested with all the temporalities and property, real or personal, of the constituent societies. Any gifts, grants, devises, or bequests accruing to either of the former societies after the completion of the incorporation of the consolidated society, or to the consolidated society, by whatever name designated, are valid and shall pass to and vest in the consolidated society. No gift, grant, devise, or bequest given to either one of the former societies shall fail, but instead the consolidated society shall take the gift, grant, devise, or bequest as of either of the former societies would have.

History: 1975 c. 94 s. 91 (8); 1975 c. 199.

187.15 Methodist property. (1) All trustees who have been, or may hereafter be chosen or appointed in any society or by any conference of The Methodist Church, (known in this state prior to 1939 as the Methodist Episcopal Church) according to the rules and discipline of said church and their successors in office, appointed as aforesaid, shall be persons in law, capable of contracting and being contracted with, suing and being sued, and defending and being defended in all suits and actions whatsoever, both in law and in equity, and shall have power to receive, acquire, hold, possess and enjoy in trust for The Methodist Church, any bequests, lands, tenements and hereditaments, and to use, administer, sell, mortgage and convey the same, in the manner provided in said rules and discipline for the proper benefit of said church.

(2) Whenever a vacancy shall occur in any such board or boards of trustees, by death, resignation, removal from the society or conference, or otherwise, such vacancy shall be filled according to the rules and discipline of said church.

(3) All bequests, lands, tenements and hereditaments that now are or may hereafter be held, received or acquired by any trustee or trustees, in trust for The Methodist Church in this state, for the purposes of religious worship, residences for their pastor or pastors, district superintendents or bishops, burying ground, or for other religious, educational or recreational purposes, shall, with the proceeds, avails, improvements and appurtenances thereof, descend to and be held by such trustee or trustees as may from time to time be chosen or appointed according to the rules and discipline of said church.

(4) Whenever any local Methodist church or society shall become defunct or be dissolved, the rights, privileges and title to the property thereof, both real and personal, shall vest in the annual conference and be administered according to the rules and discipline of said church.

(5) All corporations of the Methodist Episcopal Church and The Methodist Church heretofore organized or attempted to be organized in accordance with chapter 89, laws of 1849, chapter 292, laws of 1864, chapter 123 of the private and local laws of 1872, and chapter 379 of the private and local laws of 1868, as amended by chapter 385, laws of 1885, and chapter 158, laws of 1923, and all such corporations organized in substantially the same manner as provided in this section, shall be valid corporations from and after the date of such organization or attempted organization and be subject to the jurisdiction and discipline of said Methodist Church.
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A resolution by a local congregation to disavow themselves from the United Methodist Conference and to rescind all relations, and a further resolution not to honor financial obligations to the conference and to negotiate dissolution with the conference, "dissolved" the congregation under sub. (4). Title to the local church properties vested in the conference although the congregation continued to function. United Methodist Church, Inc. v. Culver, 2001 WI 55, 243 Wis. 2d 394, 627 N.W.2d 469, 99–1522.

187.16 Salvation Army. (1) INCORPORATION. Any corps of the Salvation Army in the state of Wisconsin may become incorporated as a charitable, educational, missionary, philanthropic, beneficial and religious organization, by the commander in chief of the Salvation Army in the United States of America and the territorial commander of the central territory of the Salvation Army in the Americas including the United States and possessions, together with three other members of the corps, or laypersons, members of the said local Salvation Army corps, executing, acknowledging and filing a certificate of incorporation with the department of financial institutions, giving its corporate name, the location of the headquarters of said corps in Wisconsin, the names of the incorporators, its general objects and purposes. Said certificate shall be recorded with the department of financial institutions and a verified copy thereof in the office of the register of deeds in the county wherein the main office of said corps of the Salvation Army is located. When such record is made the corporation shall come into existence and possess the powers and privileges granted to corporations by ch. 181 so far as the same are applicable or necessary to accomplish its purpose, and also such powers as are conferred by this section.

(2) POWERS. A Salvation Army corps, incorporated under the provisions of this section, may in particular engage in charitable, educational, missionary, philanthropic, beneficial and religious work of the character that has been and is being conducted by the branch of the Christian church known as The Salvation Army and may do everything and may act and carry on every kind of operation necessary and incidental to the maintenance of such work. Such corporation may receive and hold both real and personal property of and for said The Salvation Army, may execute trusts and provide for the objects of said corporation, the management of its property, and the regulation of its affairs. This section does not give to the trustees any control over the policy or control of the religious or ecclesiastical membership of the Salvation Army, or power to dismiss or remove any of its officers or members, or power over any of the spiritual officers of the association, who shall be subject to the rules and discipline of the association laid down by the general of the Salvation Army or his or her successor in office.

(3) GOVERNMENT AND OFFICERS OF THE SALVATION ARMY. The commander in chief of the Salvation Army in the United States of America, the territorial commander of the central territory of the Salvation Army in the United States of America, the chief secretary of the central territory of the Salvation Army in the United States of America, the divisional commander of the Salvation Army in the state of Wisconsin and one officer or lay member of the Salvation Army in the United States selected by the commander in chief of the Salvation Army in the United States of America, shall be trustees of such a corporation and the officers and the lay trustee shall together constitute the board of trustees thereof. The 4 first-mentioned officers of the corporation shall be trustees thereof during their term of office, and shall cease to be trustees thereof upon their removal or resignation. The term of office of the 5th trustee shall be one year and may be removed from office at any time by a vote of the 4 first-mentioned officers, or a majority of them. Whenever the office of a trustee becomes vacant a successor shall be appointed from the officers or members of the Salvation Army by the commander in chief of the Salvation Army in the United States of America. No act or proceeding of the trustees of the Salvation Army is valid without the vote of the majority of the trustees of the corporation.

(4) POWERS AND DUTIES OF TRUSTEES. The trustees of a corporation, incorporated under this section, shall have the custody and control of all the temporalities and property, real and personal, belonging to the corporation in this state and the revenues therefrom, and shall administer the same in accordance with the discipline, rules and usages of the Salvation Army or the governing body thereof and the provisions of law relating thereto. The board of trustees of the corporation may adopt bylaws for the calling and conduct of the meetings of its members, the government and regulation of the management of the corporation, together with three other members of the corps of the Salvation Army, or laypersons, members of the said local Salvation Army corps, executing, acknowledging and filing a certificate of incorporation with the department of financial institutions, giving its corporate name, the location of the headquarters of said corps in Wisconsin, the names of the incorporators, its general objects and purposes. Said certificate shall be recorded with the register of deeds of the county where such corporation is located. When such record is made the corporation shall come into existence and possess the powers and privileges granted to corporations by ch. 181 so far as the same are applicable or necessary to accomplish its purpose, and also such powers as are conferred by this section.

(5) AMENDMENT OF ARTICLES. The articles of incorporation of such corporation may be altered or amended by a two-thirds vote of the trustees of such corporation. When adopted, a copy of such amendment accompanied by certificates signed by the president and secretary of the corporation shall be filed with the department of financial institutions and the original documents shall be recorded with the register of deeds of the county where such corporation shall have its principal office.

History: 1979 c. 89, 110; 1993 a. 184, 301; 1995 a. 27.

187.17 Eastern Orthodox Church. (1) DEFINITION. As used in this section, the term “Eastern Orthodox Church,” also known as the “Greek Orthodox Church” includes the following established and operating jurisdictions of that church:

(a) The jurisdiction of the Orthodox Ecumenical Patriarchate of Constantinople exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;
(b) The jurisdiction of the apostolic Orthodox Patriarchate of Antioch, exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;
(c) The jurisdiction of the Patriarchate of Moscow, exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;
(d) The jurisdiction of the Patriarchate of Alexandria, exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;
(e) The jurisdiction of the Patriarchate of Bulgaria, exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;
(f) The jurisdiction of the Patriarchate of Jerusalem, exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;
(g) The jurisdiction of the autonomous churches which operate in the countries of the Eastern Orthodox Church, by their duly authorized exarch, metropolitan, archbishop or bishop;
(h) The jurisdiction of the Ukrainian Orthodox Church of the United States of America, exercised in the Americas including the United States and possessions, by its duly authorized exarch, metropolitan, archbishop or bishop;

(2) GOVERNING BODY. The governing body of the Federated Eastern Orthodox Jurisdictions in America shall consist of trustees of the ecclesiastical heads, also known as hierarchs, the chancellor and the secretary of said federation and not more than 8 additional trustees, communicants of the Eastern Orthodox faith.
(3) Application for Incorporation. An unincorporated church, congregation, parish or society of the Eastern Orthodox faith, may apply to the appropriate hierarch, bishop or administrator for permission to incorporate under this chapter. Upon receiving such permission, such body may proceed to incorporate pursuant to s. 187.01.

(4) Government of Local Churches. (a) Every church, congregation, parish, society or committee incorporated pursuant to sub. (3) shall recognize and be subject to the jurisdiction and authority of the duly appointed and canonical hierarch, bishop or other administrator; shall accept, secure or receive the sacramental, parochial and ministerial services of such clergy only as are so certified to be of lawful and canonical status or authority in the Eastern Orthodox Church; shall retain or secure as pastors only such clergy as have, in addition, the permission of the hierarch, bishop or administrator certified to be appropriate; and shall in all respects conform to, maintain and follow the faith, doctrine, ritual, communion, discipline, canon law, traditions and usages of the Eastern Orthodox Church.

(b) Any action of the trustees or parish committees regarding the calling, appointment, removal or compensation of parish clergy shall be subject to approval in writing by the appropriate bishop or administrator exercising jurisdiction.

(c) The trustees of every such incorporated or reincorporated body shall have the custody and control of all the temporalities and property, real and personal, belonging to the corporation together with all revenues therefrom and shall administer the same strictly in accordance with the bylaws of the corporation and the rules, regulations and usages of the orthodox jurisdiction or ecclesiastical governing body to which such church is subject.

(5) Application. This section applies to all churches, congregations, societies, parishes, committees and other local organizations governed by jurisdictions, bishoprics, dioceses, missions, any of any orthodox patriarchate, synod or national church of the Eastern Orthodox Church of the patriarchates set forth in sub. (1) (a) to (g).

187.19 Roman Catholic church. (1) Bishop May Incorporate. The provisions of this chapter, except this section and subch. II, shall not apply to or in any manner affect the Roman Catholic church or denomination, or any society or religious corporation existing or which may be organized in connection therewith. The bishop of each diocese, being the only trustee of each Roman Catholic church in his diocese, may cause any or all congregations therein to be incorporated by adding four more members as trustees as hereinafter provided. The bishop and vicar-general of each diocese, the pastor of the congregation to be incorporated, together with two laypersons, practical communicants of such congregation (the latter to be chosen from and by the congregation), shall be such trustees.

(2) Powers. Such corporation shall assume an appropriate name in its articles of incorporation and may purchase, accept, own and hold property, real and personal, and sell, convey and otherwise dispose of the same and contract debts, all of which shall be done subject to the bylaws and the restrictions hereinafter provided. Such corporation may sue and be sued, have a common seal, which may be changed at pleasure, and do all things necessary for the proper transaction of its business and duties and all things needful in the management of the temporal affairs of the Roman Catholic church of such congregation, and for the benefit thereof of such members as may become attached and belong to said church in conformity with such rules and regulations as may be established by its bylaws; and also to purchase, own, hold, regulate, control, manage or dispose of any eleemosynary, educational, cemetery, religious or other property which it may acquire in connection with said church and the congregation thereof or be assigned to it by the bishop or other person or persons.

(3) Bishop Vicar-General. Pastor. The bishop and vicar-general shall be and remain members of the corporation as they shall be and remain respectively bishop and vicar-general of the diocese; and the pastor shall be and remain a member of the corporation so long as the pastor shall be pastor of the congregation; and whenever either or all of them shall cease to be bishop, vicar-general or pastor as aforesaid their respective successors as bishop, vicar-general or pastor shall become their respective successors as members of the corporation, and in like manner they shall have perpetual succession. The bishop and vicar-general or either of them may be represented at any meeting of the congregation or at any meeting of the directors by proxy with like effect as if personally present. The 2 laypersons shall be and remain members of the corporation for a term of 2 years until the successors, who in all cases shall be laypersons, are chosen or selected as provided by the bylaws. In case of a vacancy in the office of bishop of the diocese the administrator thereof, or such other person as may be appointed according to the rules of the Roman Catholic church to preside over and administer the spiritual and temporal affairs of the diocese, shall be, while he is such administrator or appointee, a member of the corporation in the place and stead of the bishop of the diocese and have the same power and authority in the corporation as the bishop would have.

(4) Officers; Bonds. The officers of the corporation shall be a president, vice president, treasurer and secretary. The bishop, a successor or administrator or other person appointed according to the rules of the Roman Catholic church, or administrator for the time being, shall be president; the pastor shall be vice president, and the treasurer and secretary shall be selected or chosen from among the laypersons as provided by the bylaws. In all cases the treasurer shall be required to give bond to the corporation in the sum and with the sureties the directors require, conditioned that the treasurer will faithfully account for and pay over all moneys received as treasurer and otherwise faithfully discharge the duties of the office, which bond shall, before the treasurer enters upon such duties, be approved by the president, vice president and secretary by endorsement made thereon. Whenever the secretary or treasurer, after due notice, neglects or fails to attend the meetings of the directors or attend to the business of the corporation the office shall be declared vacant by the remaining directors and the vacancy be filled by them.

(5) Debts; Sale of Realty. The bishop or administrator, the vicar-general, pastor, treasurer and secretary shall be directors of the corporation. They may, by a majority vote, contract debts not exceeding in amount the sum of $300. Debts in excess of that sum may be contracted by the consent and vote of all the directors. Such debt may be evidenced by a note or other evidence of debt and may be secured by a mortgage on the property of the corporation, but the note, other evidence of debt or mortgage shall not be construed as implying any covenant for the payment of the sum thereby intended to be secured on the part of any of the directors, but the remedies of the payee or mortgagee named therein shall be confined to the lands and property of the corporation. The real estate of the corporation shall not be sold, mortgaged, encumbered or disposed of in any manner without the vote and consent of all the directors.

(6) Bylaws. The directors, by unanimous vote, may adopt such bylaws, not contrary to the constitution and laws of this state, the statutes of the diocese and the discipline of the Roman Catholic church, as may be deemed necessary for the proper government of such corporation and the management and business thereof or the temporal affairs of such congregation which may become connected therewith or attached thereto. Said bylaws may be altered or amended in the same manner as bylaws are herein required to be adopted and not otherwise; and whenever so adopted or amended shall, before taking effect, be recorded by the secretary in a book to be kept for that purpose and be subscribed to by each of said directors.

(7) Articles to be Recorded in Office of Register of Deeds. Whenever any of said congregations have complied with the foregoing provisions, the articles of incorporation thereof shall be made out accordingly, be signed by the president and secretary in the presence of two witnesses, who shall sign their names thereto,
and acknowledged before some notary public or other person authorized by law thereto and filed with the department of financial institutions, and recorded in the office of the register of deeds in the county or counties where such corporation may own real estate.

(8) Failure to file or record articles in office of register of deeds not to affect validity. Whenever in the organization of corporations under this section there may have been a failure to record the articles of association or to file a copy thereof in the office of the register of deeds of the proper county, such failure shall not affect the validity of the corporation but the corporation shall be a body corporate from and after the date of the signing of the articles provided that the corporation records the articles or files a copy thereof in the office of the register of deeds of the proper county within 3 months after April 10, 1901.

(9) Amendment of articles. The articles of incorporation of any such congregations may be altered or amended by the unanimous vote of the directors of such corporation. When adopted, duplicate copies of such amendment, each with a certificate thereto affixed, signed by the president and secretary and the other directors, and sealed with the corporate seal, if there be any, stating the fact and date of adoption of such amendment and that the same was adopted by unanimous vote of the directors of the corporation and that such copy is a true copy of the original, shall be made, and one of such duplicate copies shall be filed with the department of financial institutions and the other shall be recorded in the office of the register of deeds of the county where such corporation is located and in the office of the register of deeds of any other county or counties where the corporation may own real estate.

(10) Dissolution of corporation. Any corporation organized under this section may dissolve by adopting a resolution to that effect by unanimous vote of the directors of such corporation. When adopted, duplicate copies of such resolution of dissolution, each with a certificate thereto affixed, signed by the president and secretary and the other directors, and sealed with the corporate seal, if there be any, stating the fact and date of adoption of such resolution and that the same was adopted by unanimous vote of the directors of the corporation and that such copy is a true copy of the original, shall be made, and one of such duplicate copies shall be filed with the department of financial institutions and the other shall be recorded in the office of the register of deeds of the county where such corporation is located and in the office of the register of deeds of any other county or counties where the corporation may own real estate.

(11) Title to property on dissolution. Whenever any such corporation shall become defunct or be dissolved the property thereof shall vest in the bishop of the diocese in which such corporation is located, and if within three years from the date of such dissolution said congregation be reincorporated in the manner prescribed by this section the said property so belonging to such defunct or dissolved corporation at the time of its dissolution shall vest in such new corporation. History: 1979 c. 110; 1985 a. 332; 1989 a. 306; Stats. 1989 s. 187.19; 1993 a. 184, 301; 1995 a. 27, 260.

SUBCHAPTER II
LIABILITY AND INDEMNIFICATION;
ROMAN CATHOLIC CHURCH

187.20 Indemnification by incorporated Roman Catholic church; definitions. In ss. 187.20 to 187.28:

(1) “Director or officer” means any of the following:
(a) An individual who is serving as a president, vice president, treasurer or secretary of an incorporated Roman Catholic church under s. 187.19(4) or as a director of an incorporated Roman Catholic church under s. 187.19(5).
(b) An individual who, while a director or officer of an incorporated Roman Catholic church, is or was serving at the request of the incorporated Roman Catholic church as a director, officer, partner, trustee, member of any governing or decision-making committee, manager, employee or agent of a corporation, limited liability company, partnership, joint venture, trust or other enterprise.
(c) An individual who, while a director or officer of an incorporated Roman Catholic church, is or was serving an employee benefit plan because his or her duties to the incorporated Roman Catholic church also imposed duties on, or otherwise involved services by, the person to the plan or to participants in or beneficiaries of the plan.
(d) Unless the context requires otherwise, the estate or personal representative of a director or officer of an incorporated Roman Catholic church.

(2) “Expenses” includes fees, costs, charges, disbursements, attorney fees and any other expenses incurred in connection with a proceeding.

(3) “Incorporated Roman Catholic church” means a corporation organized under s. 187.19.

(4) “Liability” includes the obligation to pay a judgment, settlement, forfeiture, or fine, including any excise tax assessed with respect to an employee benefit plan, plus costs, fees, and surcharges imposed under ch. 814, and reasonable expenses.

(5) “Party” means a natural person who was or is, or who is threatened to be made, a named defendant or respondent in a proceeding.

(6) “Proceeding” means any threatened, pending or completed civil, criminal, administrative or investigative action, suit, arbitration, or other proceeding, whether formal or informal, which involves foreign, federal, state or local law and which is brought by or in the right of the incorporated Roman Catholic church or by any other person.


187.21 Indemnification of directors and officers.

(1) An incorporated Roman Catholic church shall indemnify a director or officer, to the extent he or she has been successful on the merits or otherwise in the defense of a proceeding, for all reasonable expenses incurred in the proceeding if the director or officer was a party because he or she is a director or officer of the incorporated Roman Catholic church.

(2) (a) In cases not included under sub. (1), an incorporated Roman Catholic church may indemnify a director or officer against liability incurred by the director or officer in a proceeding to which the director or officer was a party because he or she is a director or officer of the incorporated Roman Catholic church, unless liability was incurred because the director or officer breached or failed to perform a duty he or she owes to the incorporated Roman Catholic church and the breach or failure to perform constitutes any of the following:
1. A willful failure to deal fairly with the incorporated Roman Catholic church or its members in connection with a matter in which the director or officer has a material conflict of interest.
2. A violation of criminal law, unless the director or officer had reasonable cause to believe his or her conduct was lawful or no reasonable cause to believe his or her conduct was unlawful.
3. A transaction from which the director or officer derived an improper personal profit.
4. Willful misconduct.

(b) Determination of whether an incorporated Roman Catholic church will indemnify a director or officer under this subsection shall be made under s. 187.22.

(c) The termination of a proceeding by judgment, order, settlement or conviction, or upon a plea of no contest or an equivalent plea, does not, by itself, create a presumption that indemnification of the director or officer is not permitted under this subsection.
187.21 (2) (a) The obligation of an incorporated Roman Catholic church to indemnify under sub. (1) and its authority to indemnify under sub. (2) may be limited by its articles of incorporation or bylaws, by general or specific action of its board of directors or by contract.

(b) If the incorporated Roman Catholic church was incorporated before May 8, 1990, by an amendment to, or restatement of, the articles of incorporation which becomes effective on or after May 8, 1990.

(2) A limitation under sub. (1) applies if the first alleged act of a director or officer for which indemnification is sought occurred while the limitation was in effect.

History: 1989 a. 306.

187.25 Additional rights to indemnification and allowance of expenses. (1) Except as provided in sub. (2), ss. 187.21 and 187.23 do not preclude any additional right to indemnification or allowance of expenses that a director or officer may have under any of the following:

(a) The articles of incorporation or bylaws.

(b) A written agreement between the director or officer and the incorporated Roman Catholic church.

(c) A resolution of the board of directors.

(d) A resolution, after notice, adopted by a majority vote of members who are entitled to vote.

(2) Regardless of the existence of an additional right under sub. (1), the incorporated Roman Catholic church may not indemnify a director or officer, or permit a director or officer to retain any allowance of expenses unless it is determined by or on behalf of the incorporated Roman Catholic church that the director or officer did not breach or fail to perform a duty he or she owes to the incorporated Roman Catholic church which constitutes conduct for which indemnification or an allowance of expenses is sought may not participate in a determination under this subsection.

(3) Sections 187.20 to 187.28 do not affect the power of an incorporated Roman Catholic church to pay or reimburse expenses incurred by a director or officer in any of the following circumstances:

(a) As a witness in a proceeding to which he or she is not a party.

(b) As a plaintiff or petitioner in a proceeding because he or she is or was an employee, agent, director or officer of the incorporated Roman Catholic church.

History: 1989 a. 306.

187.26 Court-ordered indemnification. (1) Except as provided otherwise by written agreement between the director or officer and the incorporated Roman Catholic church, a director or officer who has been successful on the merits or otherwise in the defense of a proceeding may apply for indemnification to the court conducting the proceeding or to another court of competent jurisdiction. After receipt of an application, the court shall give any notice it considers necessary.

(2) The court shall order indemnification if it determines that the director or officer is entitled to indemnification under s. 187.21 (1) and that the court also determines that the incorporated Roman Catholic church unreasonably refused the director’s or officer’s request for indemnification, the court shall order the incorporated Roman Catholic church to pay the director’s or officer’s reasonable expenses incurred to obtain the court-ordered indemnification.

History: 1989 a. 306.

187.27 Indemnification and allowance of expenses of employees and agents. An incorporated Roman Catholic church may indemnify and allow reasonable expenses of an employee or agent who is not a director or officer to the extent provided by the articles of incorporation or bylaws, by general or specific action of the board of directors or by contract.

History: 1989 a. 306.
187.28 **RELIGIOUS SOCIETIES**

187.28 **Insurance.** An incorporated Roman Catholic church may purchase and maintain insurance on behalf of an individual who is an employee, agent, director or officer of the incorporated Roman Catholic church against liability asserted against and incurred by the individual in his or her capacity as an employee, agent, director or officer, or arising from his or her status as an employee, agent, director or officer, regardless of whether the incorporated Roman Catholic church is required or authorized to indemnify or allow expenses to the individual against the same liability under ss. 187.21, 187.23, 187.25 and 187.27.

History: 1989 a. 306.

187.30 **Definitions applicable to liability–related provisions.** In ss. 187.30 to 187.33:

1. “Director” means an individual who is serving as a director of an incorporated Roman Catholic church under s. 187.19 (5).

2. “Incorporated Roman Catholic church” has the meaning given in s. 187.20 (3).

3. “Officer” means an individual who is serving as a president, vice president, treasurer or secretary of an incorporated Roman Catholic church under s. 187.19 (4).

History: 1989 a. 306.

187.31 **Reliance by directors or officers.** Unless the director or officer knew or should have known that reliance was unwarranted, a director or officer, in discharging his or her duties to the incorporated Roman Catholic church, may rely on information, opinions, reports or statements, any of which may be written or oral, formal or informal, including financial statements and other financial data, if prepared or presented by any of the following:

1. An officer or employee of the incorporated Roman Catholic church whom the director or officer believes in good faith to be reliable and competent in the matters presented.

2. Legal counsel, certified public accountants licensed or certified under ch. 442, or other professional persons or experts employed by the incorporated Roman Catholic church, as to matters the director or officer believes in good faith are within the person’s professional or expert competence.

3. In the case of reliance by a director, a committee of the board of directors of which the director is not a member if the director believes in good faith that the committee merits confidence.

History: 1989 a. 306; 2001 a. 16.

187.32 **Limited liability of directors and officers.**

1. Except as provided in sub. (2), a director or officer is not liable to the incorporated Roman Catholic church, its members or creditors, or any person asserting rights on behalf of the incorporated Roman Catholic church, its members or creditors, or any other person, for damages, settlements, fees, fines, penalties or other monetary liabilities arising from a breach of, or failure to perform, any duty resulting solely from his or her status as a director or officer, unless the person asserting liability proves that the breach or failure to perform constitutes any of the following:

   a. A willful failure to deal fairly with the incorporated Roman Catholic church or its members in connection with a matter in which the director or officer has a material conflict of interest.

   b. A violation of criminal law, unless the director or officer had reasonable cause to believe his or her conduct was lawful or no reasonable cause to believe his or her conduct was unlawful.

   c. A transaction from which the director or officer derived an improper personal profit.

   d. Willful misconduct.

2. (a) Except as provided in par. (b), this section does not apply to any of the following:

   1. A civil or criminal proceeding brought by or on behalf of any governmental unit, authority or agency.

   2. A proceeding brought by any person for a violation of state or federal law where the proceeding is brought pursuant to an express private right of action created by state or federal statute.

   3. If the incorporated Roman Catholic church operates a cemetery, the liability of a director or officer arising from a breach of, or failure to perform, any duty relating to the receipt, handling, investment or other use of perpetual care funds, maintenance funds or other funds held in trust in connection with the operations of the cemetery.

   (b) Paragraph (a) 1. and 2. does not apply to a proceeding brought by a governmental unit, authority or agency in its capacity as a private party or contractor.

History: 1989 a. 306.

187.33 **Limited liability of volunteers.**

1. **Definition.** In this section, “volunteer” means an individual, other than an employee of the incorporated Roman Catholic church, who provides services to or on behalf of the incorporated Roman Catholic church without compensation.

2. **Immunity.** Except as provided in sub. (3), a volunteer is not liable to any person for damages, settlements, fees, fines, penalties or other monetary liabilities arising from any act or omission as a volunteer, unless the person asserting liability proves that the act or omission constitutes any of the following:

   a. A violation of criminal law, unless the volunteer had reasonable cause to believe his or her conduct was lawful or no reasonable cause to believe his or her conduct was unlawful.

   b. Willful misconduct.

   c. If the volunteer is a director or officer of the incorporated Roman Catholic church, an act or omission within the scope of the volunteer’s duties as a director or officer.

   d. An act or omission for which the volunteer received compensation or anything of substantial value in lieu of compensation.

3. **Exceptions.** (a) Except as provided in par. (b), this section does not apply to any of the following:

   1. A civil or criminal proceeding brought by or on behalf of any governmental unit, authority or agency.

   2. A proceeding brought by any person for a violation of state or federal law where the proceeding is brought pursuant to an express private right of action created by state or federal statute.

   3. Claims arising from the negligent operation of an automobile, truck, train, airplane or other vehicle by a volunteer.

   4. A proceeding against a volunteer who is licensed, certified, permitted or registered under state law and which is based upon an act or omission within the scope of practice under the volunteer’s license, certificate, permit or registration.

   5. Proceedings based upon a cause of action for which the volunteer is immune from liability under s. 146.31 (2) and (3), 146.37, 895.475, 895.48, 895.4802, 895.4803, 895.482, 895.51, or 895.52.

   (b) Paragraph (a) 1. and 2. does not apply to a proceeding brought by or on behalf of a governmental unit, authority or agency in its capacity as a contractor.


SUBCHAPTER III

LIABILITY; OTHER RELIGIOUS ORGANIZATIONS

187.40 **Definitions.** In this subchapter:

1. “Director” means an individual who is serving as a trustee or director of a religious organization or an individual who is serving in a similar capacity in a religious organization.

2. “Religious organization” means an association, conference, congregation, convention, committee or other entity that is organized and operated for a religious purpose and that is exempt from federal income tax under 26 USC 501 (c) (3) or (d) and any subunit of such an association, conference, congregation, conven-
tion, committee or entity that is organized and operated for a religious purpose, except that “religious organization” does not include any of the following:

(a) A Roman Catholic church organized under s. 187.19.

(b) A nonstock corporation organized under ch. 181.

(3) “Officer” means an individual who is serving as a president, vice president, treasurer or secretary of a religious organization or who is serving in a similar office in a religious organization.


187.41 Reliance by directors or officers. Unless the director or officer knew or should have known that reliance was unwarranted, a director or officer, in discharging his or her duties to a religious organization, may rely on information, opinions, reports or statements, any of which may be written or oral, formal or informal, including financial statements and other financial data, if prepared or presented by any of the following:

(1) An officer or employee of the religious organization whom the director or officer believes in good faith to be reliable and competent in the matters presented.

(2) Legal counsel, certified public accountants licensed or certified under ch. 442, or other professional persons or experts employed by the religious organization, as to matters the director or officer believes in good faith are within the person’s professional or expert competence.

(3) In the case of reliance by a director, a committee of the governing body of the religious organization of which the director is not a member if the director believes in good faith that the committee merits confidence.


187.42 Limited liability of directors and officers.

(1) Except as provided in sub. (2), a director or officer is not liable to the religious organization, its members or creditors, or any person asserting rights on behalf of the religious organization, its members or creditors, or any other person, for damages, settlements, fees, fines, penalties or other monetary liabilities arising from a breach of, or failure to perform, any duty resulting solely from his or her status as a director or officer, unless the person asserting liability proves that the breach or failure to perform constitutes any of the following:

(a) A willful failure to deal fairly with the religious organization or its members in connection with a matter in which the director or officer has a material conflict of interest.

(b) A violation of criminal law, unless the director or officer had reasonable cause to believe his or her conduct was lawful or no reasonable cause to believe his or her conduct was unlawful.

(c) A transaction from which the director or officer derived an improper personal profit.

(d) Willful misconduct.

(2) (a) Except as provided in par. (b), this section does not apply to any of the following:

1. A civil or criminal proceeding brought by or on behalf of any governmental unit, authority or agency.

2. A proceeding brought by a person for a violation of state or federal law where the proceeding is brought pursuant to an express private right of action created by state or federal statute.

3. If the religious organization operates a cemetery, the liability of a director or officer arising from a breach of, or failure to perform, any duty relating to the receipt, handling, investment or other use of perpetual care funds, maintenance funds or other funds held in trust in connection with the operations of the cemetery.

(b) Paragraph (a) 1. and 2. does not apply to a proceeding brought by a governmental unit, authority or agency in its capacity as a private party or contractor.


187.43 Limited liability of volunteers. (1) In this section, “volunteer” means an individual, other than an employee of the religious organization, who provides services to or on behalf of the religious organization without compensation.

(2) Except as provided in sub. (3), a volunteer is not liable to any person for damages, settlements, fees, fines, penalties or other monetary liabilities arising from any act or omission as a volunteer unless the person asserting liability proves that the act or omission constitutes any of the following:

(a) A violation of the criminal law, unless the volunteer had reasonable cause to believe his or her conduct was lawful or no reasonable cause to believe his or her conduct was unlawful.

(b) Willful misconduct.

(c) If the volunteer is a director or officer of the religious organization, an act or omission within the scope of the volunteer’s duties as a director or officer.

(d) An act or omission for which the volunteer received compensation or any thing of substantial value in lieu of compensation.

(3) (a) Except as provided in par. (b), this section does not apply to any of the following:

1. A civil or criminal proceeding brought by or on behalf of any governmental unit, authority or agency.

2. A proceeding brought by any person for a violation of state or federal law where the proceeding is brought pursuant to an express private right of action created by state or federal statute.

3. Claims arising from the negligent operation of an automobile, truck, train, airplane or other vehicle by a volunteer.

4. A proceeding against a volunteer who is licensed, certified, permitted or registered under state law and which is based upon an act or omission within the scope of practice under the volunteer’s license, certificate, permit or registration.

5. Proceedings based upon a cause of action for which the volunteer is immune from liability under s. 146.31 (2) and (3), 146.37, 895.475, 895.48, 895.4802, 895.4803, 895.482, 895.51, or 895.52.

(b) Paragraph (a) 1. and 2. does not apply to a proceeding brought by or on behalf of a governmental unit, authority or agency in its capacity as a contractor.


187.44 Applicability of other liability provisions. This subchapter does not affect any powers and privileges granted under s. 187.01 (2) to religious societies formed under s. 187.01.