

2008 STATEMENT OF POLICY

The policies and issues in this document set forth the basic beliefs and principles of the National Cooperative Business Association members on fundamental issues affecting all types of cooperative businesses. These legislative, regulatory and other policy issues form the basis for NCBA's public affairs program. NCBA and this document exist to support the needs of cooperatives in the following businesses or types of cooperatives: Agriculture, Consumer, Credit Unions, Finance, Food, Health, Housing, Purchasing, Trade, Worker and Utilities as well as the national, regional, state and local associations that support these cooperatives

Please note in 2007 the Emerging Issues/Resolutions Committee recommended that the NCBA Statement of Policy be streamlined to give overall guidance on the types of public policy issues affecting cooperatives.

For further information or interpretation, contact the Department of Public Policy at (202) 638-6222.

About The National Cooperative Business Association

The National Cooperative Business Association (NCBA) established in 1916 is a national cross-industry membership and trade association representing all types of cooperative businesses. Over 140 million Americans are members of up to 40,000 cooperatives ranging in size from small buying clubs to businesses included in the Fortune 500. NCBA membership is open to individuals, cooperatives, organizations, associations and businesses serving cooperatives.

NCBA's mission is to develop, advance, and protect cooperative enterprise.

NCBA's legislative and regulatory success results from the power of cooperative businesses in the U.S. economy. NCBA recognizes that there is strength in numbers, strength in diversity, and strength in cooperation among cooperatives.

Legal, Structural and Taxation Issues

NCBA works to protect and enhance federal laws and policies that ensure a sound legal, tax, financial, and structural framework for cooperatives.

Legal and Regulatory

NCBA works to ensure that federal laws and policies allow cooperatives to do business on behalf of their members.

Democratic Member Control

NCBA works to protect the rights of cooperatives to grow their membership base and serve their members; maintain democratic control of the cooperative by members; and ensure that cooperative businesses continue to operate in the service of member-owners.

Access to Financial Resources

NCBA works to protect and enhance the opportunities for cooperatives and their members to access capital and debt financing in order that they may better serve their members and grow their businesses.

Taxation

NCBA works to ensure the recognition of the cooperative form of business and the tax status of all cooperatives as member-owned businesses, opposes efforts to impose new taxes upon cooperatives, and seeks improvements in the tax code that will enhance cooperative business and eliminate onerous tax burdens that impede the ability of cooperatives to serve their members.

Accounting

NCBA works to ensure that both public and private accounting standards recognize and reflect the unique structure of cooperative businesses, to ensure that cooperatives are treated equitably.

International and Domestic Cooperative Development

Cooperative development is central to NCBA's mission. NCBA supports policies and programs that promote development of new cooperative businesses and expansion and enhancement of existing cooperatives so they may better serve their members both domestically and internationally.

Business Infrastructure

NCBA works to enhance the public and private infrastructure that supports a strong and growing cooperative business sector. Infrastructure includes both the support functions created by the cooperative sector itself, as well as public policies, programs and services that support cooperative business.

Consumer Protection

As a membership association including both consumer-owned cooperative businesses and producer-owned cooperatives committed to their customers, NCBA supports policies and programs that protect consumers.

Supporting Member Needs

NCBA supports policies and programs that support the needs of individual member-owners of our nation's cooperative businesses that improve access and availability of goods and services to be offered on a cooperative basis.