FARM COMMONS

Article
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Exploring Social Purpose Business Structures

Learn about social purpose entities that function as alternatives to 501 (c)(3) nonprofit corporations by incorporating a social mission into the organization's structure.

WESTERN EXTENSION RISK MANAGEMENT EDUCATION

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Getting Started

This section covers social purpose entities that function as alternatives to 501(c)(3). The next section of this guide reviews social purpose entities that function as alternatives to 501(c)(3) nonprofit corporations by incorporating a social mission into the organization's structure. These entities can be distinguished by how each values, accrues, and uses its profits as compared to the importance the entity gives its social purpose.

Any company can have a social purpose, but problems can arise when a company wants to put that social purpose above making profits. The most common business entities—corporations and Limited Liability Companies (LLCs)—are not structured to fully incorporate social purposes. Corporations value profits above all else. Courts protect corporate shareholders' investments with case law enshrining profit maximization as the business's ultimate and most important purpose.

The Limited Liability Company (LLC) business structure is used by for-profit companies and is more flexible in its governance than corporations. In fact, LLC member-owners could agree to add a social purpose to their operating agreement. However, the shortcoming of the LLC for the social entrepreneur is that the social purpose will not be integrated into the business structure itself. This means that at any time, if all member-owners agree, the operating agreement could be changed and the social purpose removed. Furthermore, there is no assurance that a court would uphold the pursuit of social purposes over other business goals, such as making a profit.

This guide focuses on business structures that are created to highlight and memorialize the social purpose; the alternatives to nonprofits we address below are all permanently social purpose organizations. These options fall between these two opposing structures, and each has a unique way of managing the relationship between profits and social purposes.

- Benefit corporations (formed with the state)
- B Corporation certification for sole proprietorship, LLC, or corporation

- Low-Profit Limited Liability Companies (L3Cs)

Take a moment to consider your goals:

- ***What relationship do you want between your farm's social purpose and the accrual of profits?*** *Is the social purpose the primary reason for your formation? How much emphasis do you want to be able to put on accruing profits?*
    - If the social purpose is the primary reason for formation over and above generating profits, then the **low-profit limited liability company** may be of interest.
    - If social purpose is a priority held in balance with profits, then a **benefit corporation** or **B Corporation certification** may be attractive options.

It's important to note that the alternative options to nonprofits do NOT have the same tax advantages that 501(c)(3) nonprofits do, but they may be taxed differently, so taxation might also be a deciding factor. Other considerations will be your state's statutory framework for any of these alternatives. Not all states have statutes enacting all the alternative options described below.

Benefit Corporations

Benefit corporations expressly allow company owners to establish a social or environmental purpose in addition to making profits. These businesses pursue a triple bottom line: people, planet, and profits. The social or environmental purpose of the entity is as important as the goal of making profits.

What Distinguishes a Benefit Corporation?

In a traditional corporation, there is no purpose other than profits to buffer the guiding decisions of its directors, officers, and shareholders. Corporations are designed to create profits for their shareholders, being those who invest in their businesses. This is the sole purpose. Shareholders who disagree with the directors and officers can use their power to elect the board of directors to alter the direction of the business so that shareholder distributions increase.

Taking a different approach, the benefit corporation has a social purpose baked into the business structure and provides a legal basis for a corporation to pursue profits **and** other goals. All participants—the directors, the officers, the employees, and the shareholders—are aware of and accountable for this from the beginning. The company's founding documents incorporate the chosen social purpose. These declarations of social purpose aren't in name only—they have legal weight. Benefit corporation shareholders (and sometimes other stakeholders) can sue their board of directors if the board makes decisions contradictory to the company's stated purpose(s).

To be clear, forming a benefit corporation is not a hybrid of a tax-exempt nonprofit corporation and a traditional corporation. A benefit corporation is a type of corporation with its own rules for formation and management.

An organization called B Lab began the first benefit corporation before state statutes authorizing benefit corporations existed. At the time, and still today, B Lab is a third-party certifier for benefit corporations. This certification is voluntary and used for marketing purposes, not legal compliance. B Lab wrote model state legislation to spread the B Corp model in 2010. Approximately 40 states currently have some form of benefit corporation legislation. Many adopted the B Lab model law. Others, like Delaware, adopted a public benefit corporation model. Generally, the states that follow the B Lab model law require third-party certification and annual reports that create accountability for social or environmental purposes, whereas the public benefit model does not require these things. Each state will have slightly different requirements, so be sure to research state-specific requirements before incorporating as a benefit corporation.

Almost all states (as well as Puerto Rico and Washington, D.C.) recognize benefit corporations. The following states do NOT: Wyoming, North Dakota, South Dakota, Alaska, Missouri, Mississippi, North Carolina, and Michigan.

Some states, including Washington, created social purpose corporations (SPC) rather than benefit corporations.

Social Purpose

While traditional corporations have the single duty to maximize profit, benefit corporations have the increased purpose of considering society and the environment in addition to seeking profit. A farm operation that decides to form a benefit corporation must declare its commitment to creating "general" public benefit. Most state benefit corporation statutes define this general purpose as a purpose "to pursue the creation of a material, positive impact on society and the environment, taken as a whole, as assessed against a third-party standard, from the business and operations of a benefit corporation." A farm operation could also declare a "specific" social benefit, such as "to further sustainable food systems." Some state benefit corporation statutes specify what specific social benefits are allowed. Check your state's laws to ensure compliance.

How are Benefit Corporations Held Accountable to their Social Purpose?

The benefit corporation incorporation form expressly requires directors to consider society and the environment when making decisions to ensure that the company is held accountable for pursuing its declared social purpose. In addition, benefit corporation state statutes provide shareholders with a right to sue the directors should the shareholders determine that the directors are deliberately making decisions that are directly counter to the stated social purpose. These "private right of action" provisions are much like the accountability elements of traditional corporations; however, they include the consideration of society and the environment in addition to profit.

Benefit corporations can't simply say they're going to serve a social purpose. They have to show and tell the public how they are actually doing it. This is primarily done through an annual benefit report that explains how the corporation pursued a general or specific social benefit and includes an assessment of its efforts measured against a third-party standard. It's up to the company to choose the third-party standards, and the standards will vary depending on the industry and the social goals. For example, in the sustainable farming community, two third-party standards that have been used by benefit corporations include the Food Alliance certification and the Sustainable Farm

certification. In addition, B Lab has a tool called the "B Impact Assessment," where companies can measure their success and progress toward certain social goals.

The exact requirements of the annual benefit report vary from state to state. Most states require the annual benefit report to be issued to shareholders and to be made available on the B corporation's public website. In addition, many states require the B corporation to file the annual report with the state.

How Are Benefit Corporations Funded?

Benefit corporations must raise funds from shareholders, like traditional corporations. However, the social purpose may make it difficult to raise funds from outside investors like venture capitalists and angel investors. These institutional investors are more likely to require a profitable rate of return on their investment, and they might be less patient with decisions that support the business's social mission. The business may need to recruit a more limited number of mission-aligned shareholders. The trade-off is that these smaller investors may allow the business flexibility in their decision making and pursuit of their social mission.

Benefit corporations tend to get more creative than the traditional institutional investor route. This might include seeking loans, crowdfunding support, government funding, grants, or bootstrapping. There are more grants and government funding available for benefit corporations than there are for conventional corporations, but this will not be a significant revenue stream for most benefit corporations as compared to a 501(c)(3) nonprofit.

Forming a Benefit Corporation

The benefit corporation shares the same governance structure as the C corporation: shareholders, directors, and officers. It also requires the same formation and governing documents: articles of incorporation and bylaws. States that have enabled benefit corporation statutes will likely provide a separate form or a checkbox on the corporation incorporation form. Your state's secretary of state website (or equivalent agency's

website) is the best starting point for determining state-specific steps for benefit corporation formation.

A benefit corporation must claim its status as such in its articles of incorporation. In addition, the articles must declare a general social benefit purpose. This is usually specified in the statute. The language that must be included for the general purpose is typically something like:

"…to pursue the creation of a material, positive impact on society and the environment, taken as a whole, as assessed against a third-party standard, from the business and operations of a benefit corporation."

If the company decides to designate a specific purpose as well, it must be included in the articles of incorporation. An example of a specific purpose is:

"The corporation is organized for the purpose of furthering sustainable food systems." Or it could be even more specific, such as "*to operate the business in a way that ensures that it (1) is environmentally sustainable, (2) treats livestock with high animal husbandry standards, and (3) gives a percentage of its profits back to the local community."*

The bylaws, which is the organizing document of the benefit corporation, must also include the declared social purpose. In addition, the bylaws should include a provision that specifies the requirements for preparing the annual benefit report, as specified by the state benefit corporation statute. This will serve as a helpful reminder to the board of directors and the shareholders of this legal requirement.

The bylaws could include a provision that firmly protects the social purpose. If, for example, the bylaws require only a majority vote of the shareholders or the directors to amend the bylaws or articles, the social purpose is at risk if a shareholder or group of shareholders that is opposed to the social purpose somehow obtains more than 51% interest in the company. They could simply vote to amend or even erase the social purpose. By including a provision that requires a consensus or supermajority (i.e., two-thirds majority vote) to amend or end the social purpose, the founding owners' social

purpose motive is better protected. Some state B corporation statutes actually set the minimum threshold to a supermajority. If this is the case, you would not necessarily need to include a separate provision in the bylaws, as the state law would govern. However, including it would serve as a reminder to the directors and the shareholders of what is required for an amendment.

Can a C-Corp Convert to a Benefit Corporation?

If a business is currently a C corporation and the owners are interested in converting it into a benefit corporation, most states make this process relatively easy. Typically, this can be achieved by simply amending the articles of incorporation and bylaws to include the required language and filing them with the appropriate office. Of course, be sure to follow the voting process for amending documents and altering the governance of the organization. These procedures will be outlined in the original bylaws.

Tax Status of a B Corp

A benefit corporation is not tax-exempt like a 501(c)(3) nonprofit is. Benefit corporations are taxed at the corporate level, and shareholders are taxed on their distributions.

We've included in the chart below brief descriptions of benefit-type corporations in Washington, Oregon, and Idaho. There are quite a few differences among them, and together they provide a good overview of the range of benefit-type corporation statutes that are enacted across the U.S.

Washington's Social Purpose Corporation
PURPOSE Washington created the Social Purpose Corporation, which has a slightly different path to goals similar to those of a benefit corporation. The SPC legislation does allow a business to pursue social-purpose goals alongside its pursuit of profits. The SPC has a two-tier social purpose scheme: the business must have a general social purpose and then a more

specific social purpose. The general social purpose can promote positive effects on one or all of the following:

1. The corporation's employees, suppliers, or customers;
2. The local, state, national, or worldwide community; or
3. The environment.

The specific social purpose can be anything the business deems appropriate. These purposes must be set forth in the SPC's articles of incorporation and bylaws.

ACCOUNTABILITY

However, there is less of an emphasis on accountability for SPCs. Shareholders cannot sue directors for failing to pursue the corporation's social purpose. Directors are allowed to consider their social purpose along with other factors but are not required to do so. However, there isn't a complete lack of accountability. SPCs must issue a publicly available annual report providing details on their efforts to achieve their general and specific social purposes. Some consider this increased flexibility as an advantage. The business can emphasize the social purpose when possible but can shift to concentrating on profits at other times without consequence. Others think that Washington's SPC model gives too much leeway to directors and will lead to a disregard for social purposes. This form is the only option for Washington businesses looking for a for-profit model that protects the pursuit of a social mission.

Oregon Benefit Company

PURPOSE

Oregon's Benefit Company statute applies to either a corporation or a limited liability company. In addition to its founding purpose, the company claiming benefit status must have the purpose of providing a general public benefit. The statute defines this as the business and operations of the company having a material positive impact on society and the environment. Oregonian Benefit Companies can also identify a specific public benefit that aligns with their mission.

The Oregon law uses the term "governors" in place of the typical corporate language of

"directors." Thus, a benefit company in Oregon would be run by a board of governors. These governors are required to consider all of the following when making decisions:

1. The shareholders or members of the company,
2. Employees of the company, subsidiaries, and suppliers,
3. Subsidiaries and suppliers,
4. The interest of customers in the general and specific public benefit the company provides,
5. Communities that the company affects,
6. The local and global environment,
7. Short and long-term interests of the company, and
8. The company's ability to fulfill the general and specific public benefit purpose(s).

Other pertinent factors can be considered and determined by the governors. The company can decide which factors to prioritize.

ACCOUNTABILITY

Oregon benefit companies are required to file an annual report on their social purposes, but they are not required to be certified by a third party. The annual report does have to include a company assessment of their adherence to a third-party standard. Essentially, the company has to complete an internal audit using an accepted benefit company standard as a benchmark. This report must also provide a narrative description of the extent to which the company accomplished its general and specific public benefit(s) in the past year. This report is not filed with the Secretary of State but must be posted on the company's website, given to all shareholders or members of the company, and shared with anyone who requests it.

Idaho Benefit Corporations

PURPOSE

This statute only extends to corporations but also requires general public benefit. Similar to Oregon, Idaho defines the general public benefit as "*a material positive impact on society and the environment, taken as a whole, as assessed under a third-party standard, resulting from the business and operations of a benefit corporation.*" Benefit corporations

may also choose a specific public benefit. But, specific public benefits are limited to the following options in Idaho:

1. Providing low-income or underserved individuals or communities with beneficial products or services;
2. Promoting economic opportunity for individuals or communities beyond the creation of jobs in the normal course of business;
3. Protecting or restoring the environment;
4. Improving human health;
5. Promoting the arts, sciences, or advancement of knowledge;
6. Increasing the flow of capital to entities with a purpose to benefit society or the environment; or
7. Conferring any other particular benefit on society or the environment.

Directors are empowered to make decisions based on a number of factors. They may still consider the shareholders but are not required to hold this factor above many others, including:

1. Employees of the corporation,
2. Subsidiaries and suppliers,
3. The interest of customers as beneficiaries of the general or specific public benefit,
4. Community and social factors,
5. Local and global environment,
6. Short and long-term interests of the corporation, and
7. The ability of the corporation to accomplish its general and specific benefit purposes.

Directors can also consider other factors and must consider other factors outlined in the corporation's bylaws.

ACCOUNTABILITY

Idaho benefit corporations must also file an annual report. This report must include a narrative description of how the general and specific public benefits were pursued during the year and the extent to which those benefits were created. Any circumstances that hindered progress toward the public benefits must be outlined in the report. Furthermore, directors have to provide their opinions on whether the corporation acted in accordance

with its purposes and if directors and officers complied with the law. Lastly, the report must explain and document the removal or resignation of any directors in the past year, as well as report on director compensation.

As in Oregon, a third-party certification is not required, but the corporation must perform an assessment against an accepted third-party standard.

Idaho has its own enforcement strategy for its benefit corporations. No claims or actions can be brought against a benefit corporation on the basis of the corporation not meeting its general or specific public benefit purposes. Idaho has created the benefit enforcement proceeding to handle all such complaints. The corporation, a director, or a person or group of people that own at least 2% of the corporation can bring the enforcement action. If the benefit corporation is a subsidiary, a person or group with at least 5% ownership interest in the parent company could also bring an enforcement proceeding. However, the corporation will not be held liable for monetary damages for the failure to pursue or create a general or specific public benefit.

B Lab B Corp Certification

Distinguished from a Benefit corporation

Benefit corporations are often called B Corps, but the two are separate things. Benefit corporations are the state-governed corporate structure discussed above. B Corps are for-profit businesses certified by an advocacy and oversight nonprofit called B Lab. This nonprofit created the benefit corporation model, introduced the concept to state legislatures, and now continues to advocate for the adoption of benefit corporation legislation in the US and internationally.

B Lab runs the B Corp Certification process. This voluntary process is akin to third-party organic certifiers like Oregon Tilth, CCOF, Midwest Organic Services Association, etc. However, it is a bit different. Unlike organic certifiers, which require just the baseline of what the USDA organic standards require, **the B corporation certification process often goes above and beyond what the state benefit corporation statutes**

require. It provides yet another level of accountability and transparency. It also provides companies with a level of marketing, as the Certified B Corporation stamp has become somewhat of an icon over the years. Companies like Patagonia, Kickstarter, and Method Products are all Certified B corporations.

The Process and Logistics

Becoming a Certified B Corporation is relatively simple if your company is already abiding by a social and environmental mission and has been operating for at least one year. Currently, there are three main prongs to certification: an assessment, legal commitments, and transparency. The entire process can take anywhere from 3 to 12 months, depending on how prepared the company is to meet B Lab standards.

B Lab is in the midst of revamping the content of its standards, tools, and certification processes. Once adopted, the new standards and processes will first be implemented in early 2025 but won't be fully implemented until 2027. B Lab is the best source for staying up to date on B Corp certification requirements. The current standards are described below; it is assumed that the new requirements will include all the current requirements but may get more stringent.

B Corp Assessment

Successful B Corps must earn a minimum score of 80 out of 200 points on the B Impact Assessment (BIA), which measures a company's social and environmental impact. This assessment is confidential. B Lab may request verification of a company's answers via documentation, calls, or even onsite visits. All B Corps must be recertified every 3 years. The BIA has five main sections and an additional disclosure questionnaire that attempts to identify negative material impacts the applicant company may have on the environment or socially. The five main areas of concern for the assessment are:

1. ***Governance****- What is the mission of the company? How transparent are they to their stakeholders? What are the company's ethics? How is the company socially engaged?*
2. ***Workers****- Is the company financially secure? How do the health, wellness, and safety of the workers rank? Are workers happy, engaged, and satisfied with their employment?*

3. ***Community*** *- Does the company pursue diversity, equity, and inclusion? What is the economic impact? Is there civic engagement; does the company give back to its community? How does the company manage its supply chain?*

4. ***Environment****– What kind of impact does the company have on the air and climate, water, land, and life?*

5. ***Customers****- Is the customer experience positive?*

Next, companies must make a legal commitment to be accountable to all stakeholders, not just shareholders who desire a profit. B Lab will want to see proof of this in the company's governing documents. If benefit corporation status is available in your state, B Lab encourages incorporating with that legal status. However, LLCs, L3Cs, cooperatives, and even partnerships and sole proprietorships can potentially achieve B Corp certification. The B Lab website provides sample language for bylaws, operating agreements, or partnership agreements that meet the legal commitment standards. These documents will have to lay out the company's social or environmental purposes and protect directors from actions based on their decisions based on concerns other than profit.

The final requirement of becoming a Certified B Corporation is to commit to transparency requirements related to their business's impact and operations. B Corps are required to make their Impact Assessment score reports public through the B Corp Directory (housed on the B Lab website).

Low-Profit Limited Liability Companies

Low-profit limited liability companies (L3Cs) are for-profit entities that are designed to pursue a social mission. The social purpose of a L3C is its primary focus, and profits are secondary. **The pursuit of profits cannot ever override its social purpose.** Furthermore, **it is the only for-profit business type that is able to accept investments from private foundations.** The L3C has the most flexibility in how to raise capital and is the only for-profit that is able to value its social mission over and above the pursuit of profits.

Only 8 states, 1 territory, and 2 Indigenous jurisdictions have created legislation to enable L3Cs. One state, North Carolina, has even created the legislation and then already repealed it! However, **businesses in any state could form a low-profit limited liability company in another state that enables them** if they also follow their home state's rules for registering foreign businesses.

To date, L3C statutes only exist in Illinois, Louisiana, Maine, Michigan, Rhode Island, Utah, Vermont, Wyoming, Puerto Rico, and the Indigenous jurisdictions of the Crow Indian Nation of Montana and the Oglala Sioux Tribe.

Social Purpose

The social mission of a L3C must accomplish a religious, charitable, scientific, literary, or educational purpose—just like 501(c)(3)s. Refer to the qualifying purpose section of the *Exploring Qualifications for a Nonprofit Farm* guide to read about what types of purposes would fulfill this requirement. This standard is written into state statutory requirements for L3Cs. It is not included to make L3Cs like nonprofit organizations; rather, this requirement safeguards the most unique funding source available to L3Cs–private foundations. Let's cover that next.

Raising Capital as a L3C

L3Cs are designed to enable private foundations to invest in them, even as for-profit businesses. This does not mean, however, that they are eligible for grants that are reserved for 501(c)(3) organizations. In fact, the money L3Cs are able to accept from private foundations must meet stringent requirements.

The money private foundations can invest in a limited fashion to L3Cs are called program-related investments (PRIs). In order for private foundations to be able to invest in L3Cs, the social mission of that L3C must accomplish a religious, charitable, scientific, literary, or educational purpose—just like 501(c)(3)s. Furthermore, the purpose of the L3C must be aligned with the foundation's own charitable mission. Essentially, the private foundation and the L3C must have similar missions, and both must have an IRS-approved purpose. And the rule against political activity appears

again here: the PRI money cannot be used to facilitate any political or legislative activities.

The beauty of the L3C is that it can accept money from private foundations but still raise money from investors. Of course, profits are always subjugated to the social purpose of the organization, so the return on investment may be below the market rate or be delayed. The founders of the L3C envisioned a future where an L3C would receive private foundation PRIs as initial investments and build on those by marketing to investors of different classes, some of whom would expect a low rate of return, and others who would expect a near market rate of return.

Many entrepreneurs are interested in seeking private investors for their companies in order to grow. L3Cs allow for this while giving the business a strong social purpose platform.

Another advantage the L3C has over the nonprofit corporation is that there are no restrictions on the ability of the business to sell its goods and services. The business is free to compete as it would like in the open market. In fact, the L3C business model might be a marketing boon to a company.

Some agricultural social enterprise entrepreneurs have been drawn to the L3C model. Carolina Ground, a North Carolinian bakers' owned co-op mill, is structured as an L3C. They see the business entity as being a "hybrid between an LLC and 501(c)3" and was a "perfect fit" for their business model and goals (which were to enable farmers to get the best possible price for their grain at an affordable cost to the baker). They wanted their business model to "conjure a lot of dialogue" about their "triple bottom line approach."

So Why isn't Everyone Forming an L3C?

If L3Cs fill such a unique and seemingly necessary gap between for-profit and nonprofit, why don't we see more of them? Whether L3Cs have successfully filled the gap and opened up new revenue streams from foundations is up for debate. **One small survey found that only 7.3% of respondents had successfully acquired PRI money for**

their L3C. Experts have expressed cynicism about the effectiveness of the L3C legislation to increase private foundation investments.

Part of the ongoing problem is a lack of clarity in the tax mechanics. Right now, the foundation needs to seek a private letter ruling from the IRS if it wants to proceed confidently, knowing that the L3C meets the requirements of a PRI. Foundations and L3C advocates have lobbied for an IRS ruling or federal legislation that would make L3C qualifications for PRIs clear, but as of yet, this has been unsuccessful. **Until there is more clarity in the law, there will likely still be hesitancy in contributing PRIs to L3Cs.**

Nonprofits and Alternatives: At-A-Glance Comparison

Take some time to consider the 3 entity options in the table below to see which might be the best fit for your farm's goals. You'll notice B Corp certification isn't listed, and that's because it's not an entity—it's a certification for benefit corporations and other for-profit businesses.

	Nonprofit, Charitable, 501(c)3	Benefit Corporations	L3Cs (Low Profit LLCs)
Volunteers Allowed?	Yes	No	No
Tax-Deductible Donations Accepted?	Yes	No	No
Foundation Funding Accepted?	Yes	No	Yes, but only in the limited form of Program Related Investment (and with substantial barriers relative to the IRS currently.)
File Schedule F?	No	Yes	Yes
Is the entity expected to provide a return on investment?	No	Yes	Yes, but there is an understanding the entity is low-profit, so ROI might be low.
Ability to Sell the Enterprise for Profit at the Business' End	No- must be given to another qualifying nonprofit	Yes	Yes

Can you sell or let the owner have assets?	No	Yes	Yes
Available in all states?	Yes	No	No, but can be formed in another state and then registered as a "foreign entity" at home
Are profits taxed?	Not at the federal level; state income tax rules vary	Yes	Yes
Political or Legislative Purposes	Prohibited	Allowed	Allowed
Personal Liability Protection	Yes	Yes	Yes

Moving Forward

Now that you've learned about the alternative options to a 501(c)3 nonprofit, consider:

- **Are you called to pursue either the benefit corporation or L3C for your farm?** If so, that's great news. We wish you the best of luck as you move forward with formation.
- **If not, you may want to operate your farm as a for-profit business that does good** through donating food in your local community, bartering goods with other businesses and community members, and sponsoring charitable events in your community. In that case, read the next section for best legal practices that can boost the resilience of your business while providing potential tax benefits.
- **Alternatively, you may be reconsidering the nonprofit structure**. Be sure you understand the *Exploring Qualifications for a Nonprofit Farm* to get your bearings.

Farm Commons' mission is to empower communities to resolve their own legal vulnerabilities, within an ecosystem of support.

Find legal workshops, timely resources, and a community for farmers, ranchers, and their service providers online at farmcommons.org.

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