Charity and Government: Tax Reform and Beyond

Tax Policy and Charities Project is a project of the Center on Nonprofits and Philanthropy and the Urban-Brookings Tax Policy Center

Monday, April 15, 2013
9:30 am to 1:30 pm (EST)

AGENDA

9:15 am  Continental Breakfast

9:30 – 10:40 am  Session One: As an Independent Sector, Is Charity a Substitute, Complement, Adversary, or Something Else for Government?

This panel will give an overview of the theoretical perspective on the government-nonprofit relationship, including the roles and responsibilities of nonprofit organizations in a democracy. It will also relate to the evolution of government activity in the social welfare sector and trends in charitable activity, examining the data available on how government and charity interact. Important questions include: In what areas might the private sector be better equipped to provide solutions than government? Comparatively, in what areas might the government be better equipped to provide solutions than the private sector? Is it valuable for nonprofits and government to be adversaries, prodding each to be better? What can we learn from the history of philanthropy and charitable deductions in America, and how does this contrast with other countries?

Moderator: Eugene R. Tempel, Indiana University
Speakers: Adam Parachin, University of Western Ontario, C. Eugene Steuerle, Urban Institute, Joseph J. Thorndike, Tax Analysts, University of Virginia

10:40 - 11:50 am  Session Two: What Is the Definition of Charity, and Who Decides How to Define It?

This panel will consider key questions that are arising in public policy debates at all levels of government from tax reform to enforcement and compliance. As funding for traditionally charitable activities has expanded, many activities such as education and health are performed both in the nonprofit and business sectors. In addition, increasing reliance by some nonprofits
on government funding, in certain cases the sole source, has blurred a different set of sectorial lines. The growing haziness presents a variety of challenges and potential for confusion, conflict, and inconsistency. At the same time, a diverse charitable sector provides immense economic and social value. The panel will take a closer look at the above questions and the accompanying boundary issues, including how the subsidy and tax-base exclusion theories that underlie tax-favored treatment relate to the questions and their answers.

Moderator: John Tyler, Kauffman Foundation
Speakers: Marion Fremont-Smith, Hauser Center for Nonprofit Organizations, Harvard University, Bradford Gray, Urban Institute, Daniel Halperin, Harvard Law School, Alex Reid, of counsel, Morgan, Lewis & Bockius, LLP

11:50 am–12:20 pm Lunch

12:20 – 1:30 pm Session Three: Philanthropy’s Relationship to Current Policy Debates

This panel will look at current policy proposals that are related to the nonprofit sector, directly or indirectly. Capping the charitable deduction, requiring higher spending minimums by granting organizations, payments in lieu of taxes (PILOTS) by nonprofits, and many other complex policy proposals influence the day-to-day working of charitable organizations across the country. The panel will also look at how both federal and state/local budget pressures have affected this debate.

Moderator: Elizabeth T. Boris, Urban Institute
Speakers: Arthur Brooks, American Enterprise Institute, Joanne Florino, Philanthropy Roundtable, William Galston, Brookings Institution, Pat Read, Pat Read Consulting