



ARNOVA Symposia on Public Policy for Nonprofits

Report on the Third Symposium: State and Local Government Regulation of Nonprofits

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Introduction

In 2010, the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA), with the support and encouragement of the Kresge Foundation, Charles Stewart Mott Foundation, and Bill and Melinda Gates Foundation, held its first Symposium on Public Policy for Nonprofits. This convening of nonprofit leaders, researchers, and policymakers sought to “map out” the state of research in important areas of public policy related to nonprofit organizations.

As the report on the 2010 meeting states:

Our nation contains 1.6 million federally registered 501(c) tax exempt organizations as of 2009, including more than 1 million 501(c)(3) public charities. In addition, there are certainly hundreds of thousands of unincorporated or voluntary associations, and more than 300,000 congregations. Together these comprise a vibrant nonprofit sector that provides crucial functions and services in this society. Nonprofits touch every community, employ 12 to 15 million people, and attract the volunteer energies of 60 million people annually. Yet there are serious gaps in our knowledge – in the data, information, and research – about how public policies at the federal, state, and local level affect the work of this wide array of nonprofit organizations.¹

This initial convening identified a number of important topics for further conversations. In 2011, ARNOVA held its second Symposium with a focus on finances for nonprofits and public policy.

In November 2013, ARNOVA convened its third Symposium on Public Policy for Nonprofits in Hartford, Connecticut. ARNOVA brought together researchers, policymakers, and state nonprofit coalition leaders in partnership with the National Council of Nonprofits to discuss the impact of state and local regulations on nonprofits. This report outlines the research areas identified, challenges highlighted, and possibilities for collaboration suggested by the meeting participants.

These Symposia and their reports illustrate ARNOVA’s commitment to promoting collaborations between researchers, practitioners, and policymakers that result in research that helps the nonprofit sector.

This report also serves as an invitation to scholars and practitioners to focus their research on public policy for nonprofits at the state and local level. While most of the public’s focus remains on national policies and the IRS, as this report points out much of the regulatory framework affecting nonprofits exists at the state and local level. As one participant pointed out, state and local governments have been more active than the federal government in regulating nonprofits. Recent case studies like the Detroit bankruptcy and natural disaster funds in Colorado

¹ *Public Policy for Nonprofits: A Report of ARNOVA’s Symposium of October 2010* (ARNOVA 2010) p. 1

demonstrate the continuously changing relationship between our sectors. The role of philanthropy in Detroit and Colorado illustrate the importance of focusing research at the state and local level.

This document can be valuable to a number of audiences.

- It may be especially useful to researchers and nonprofit leaders who need to understand the important role of state and local public policy on nonprofits and the possibilities of collaboration.
- It should also be of interest to government officials, public policymakers, and staff who can benefit from research-based policy when enacting regulations that may affect nonprofit organizations in their communities.
- It should be of value to foundation leaders, who need healthy nonprofits as partners in order to improve the quality of life for individuals and make progress towards a healthier, more just, and more democratic society. Vital to those goals are research collaborations between scholars, practitioners and policy-makers.
- Finally, we hope it will foster and better inform a public conversation about the important role of state and local regulations on nonprofits. These regulations can have both positive and negative effects on these important providers of social good at the grassroots level.

This report echoes the importance placed on research in this area by scholars, nonprofit state coalition leaders and policymakers. However, additional funding is vital to continue research on nonprofit policy matters.

We hope this report will help to guide the conversation on the role of public policy for the nonprofit sector. This report begins with a discussion of state regulation of nonprofits; identifies themes for research; and concludes with ideas for ensuring that the research gets done. We invite your attention to this report, and welcome comments and discussion of the Symposium's findings.

Shariq Siddiqui
Executive Director, ARNOVA

Issues regarding State Regulation of Nonprofits

According to Cindy Lott of Columbia University's National State Attorneys General Program, there is "very little cross-pollination" between state regulators and academics. Despite the organic growth of the nonprofit sector, she sees a very light layer of governmental regulation. The public's weak understanding of nonprofit regulation is attributed to "a huge emphasis on the IRS," but "pretty much everything...between the birth and death of nonprofits is regulated by the states." That is, state regulation of nonprofits is a relatively under-researched arena. "There is so much we don't know," Lott says. "What do states choose to do and why...how does it actually gets accomplished within the state structure... what really comes out of the box when things really happen at the state level."² Moreover, when states act, Lott asks, "Does it matter? Do entities really change their behaviors?" At the time of the symposium, New York State was considering new nonprofit regulations,³ which Lott described as a potential petri dish for researchers to examine whether they will have any effect on nonprofits.

From the perspective of the National Council of Nonprofits, the reason for examining state regulation of nonprofits is a matter of practicality. The Council's CEO, Tim Delaney, explained that the bulk of legislative action in this nation is at the state level: Congress passed 49 laws in 2013, he says, but the states passed 39,000. At state and local government levels, Delaney says that there has been a "stealth shift of government to nonprofits [through offloading programs and responsibilities to nonprofits and assuming that foundations will fund them." Localities, Delaney says, "are looking at nonprofits as ATMs," exacting money from nonprofits through taxes, fees, and PILOTs. In addition, as demonstrated in research conducted by the Urban Institute in partnership with the National Council, the government contracting relationship with nonprofits is "broken...especially at the state level." Some states are creating nonprofits that raise funds and compete with other nonprofits for traditional nonprofit functions. Others, with little press

² As an example of how little the public and even researchers know about "what goes into the regulatory process," according to one symposium participant, was the revelation in the IRS controversy concerning approvals for 501(c)(4) social welfare organizations that the bulk of the (c)(4) processing was done by the IRS office in Cincinnati, Ohio. Apparently, it came as a surprise even to many experts that the process of 501(c)(4) determinations had been delegated to a regional office of the IRS rather than being conducted by the Tax Exempt and Governmental Entities division at IRS headquarters in Washington.

³ On December 18, 2013, the Nonprofit Revitalization Act of 2013 was enacted. However in June 2014 the Governor signed a bill to delaying implementation of some elements until after 2016. One symposium participant suggested that although the New York statute would modernize the law, it would add "considerable more complexity regarding conflicts of interest" standards and add more regulatory oversight rather than less. Another participant underscored an observation that Lott raised in her introductory comments regarding the complexity of state processes in New York. In New York's case, he noted, the legislation seemed to emerge from the interests of three state officials "jockeying" for position, the state comptroller, the attorney general, and the governor. Yet another added that the New York situation might have been a reflection of the fact that the laws governing nonprofits in the state are scattered, resulting in political leaders trying to gather all the powers the state had under common law under the aegis of one statute. "It doesn't mean that New York State couldn't have done [these regulatory actions] without a law," she noted, "but it's supposed to be clearer under the statute, [so] don't be confused that a statute makes something so that didn't [previously] exist" under common law or scattered other laws.

coverage, have tried to reduce state incentives for charitable giving. The expanding web of relationships between state governments and nonprofits makes the state arena a crucial area for academic study, but the nature of state regulation of nonprofits remains understudied. Some nonprofits complain about state regulations contributing to what Delaney termed “complexification” of the application and reporting processes for nonprofits as contractors or vendors. Citing the Council’s “great partnership” with the Urban Institute on government contract and grant dynamics,⁴ Delaney added, “we need to be working with the researchers and scholars to understand what is happening.”

Following Delaney’s and Lott’s references to the Urban Institute, Elizabeth Boris, the founding director of the Center on Nonprofits and Philanthropy at the Urban Institute outlined some of Urban’s recent and ongoing efforts to study state government issues. Among Urban’s research efforts are examinations of PILOTs in its tax policy projects, a largely understudied subject in the scholarly literature since the work done by Evelyn Brody⁵ and Woods Bowman⁶. Urban has examined roughly \$137 billion in 350,000 government grants and contracts with 56,000 predominantly human service nonprofits (exclusive of hospitals). This builds significantly on the work of Steven Rathgeb Smith and Michael Lipsky⁷, though Boris credited Kirsten Gronbjerg for her research on government grant and contracting issues in Indiana.⁸ Nonetheless, in both the tax and contracting studies, Boris noted that the “states are very, very different...[with] clusters of states doing similar things and then you have the outliers.”

Commentary and discussion

In studying grants and contracts, researchers need to be looking at funding streams in terms of how they “percolate” from federal to state and local levels.⁹ Increasingly, according to one participant, there is a “shift toward consumer subsidies that do not show up as grants and contracts...publicly subsidized ways for consumers to purchase [services]” such as day care and higher education. This raises the question of whether a reported 40 percent increase in utilization

⁴ Pettijohn, Sarah, Elizabeth Boris and Maura Farrell, *National Study of Nonprofit-Government Contracts and Grants 2013: State Profiles* (2014 Urban Institute Center on Nonprofits and Philanthropy)

⁵ For example, Brody, Evelyn, “Nonprofit Organizations, Payments in Lieu of Taxes (‘PILOTs’),” in *Encyclopedia of Taxation and Tax Policy* (J. Cordes et al. eds., Urban Institute Press 2d ed. 2005).

⁶ One of Bowman’s seminal pieces is Bowman, Woods, “Institutional Property-Tax Exemption: In Theory and Practice,” Cambridge, Mass.: Lincoln Institute of Land Policy Working Paper, Oct. 30, 2002.

⁷ Smith, Stephen Rathgen and Lipsky, Michael, *Nonprofits for Hire: The Welfare State in the Age of Contracting*. Cambridge, MA: Harvard University Press, 1993

⁸ Gronbjerg, Kirsten and Clerkin, Richard M., “Examining the Landscape of Indiana’s Nonprofit Sector Does What You Know Depend on Where You Look?” in *Nonprofit and Voluntary Sector Quarterly* June 2005 vol. 34 no. 2 232-259

⁹ The obvious complexity of funding streams as they “percolate” through governmental agencies and nonprofits is highlighted in Gronbjerg’s “Public Policy towards Nonprofits: Local Government.” In *Proceedings/Report on the ARNOVA/Gates Symposium on Public Policy for Nonprofits*. Edited by Thomas Jeavons. Indianapolis, IN. Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA). Occasional Papers, February. Revised version of paper prepared for ARNOVA Symposium on Public Policy towards the Nonprofit Sector. Baltimore, MD: October 4-5, 2010.

of for-profit in-home care service providers could be correlated with a decline in the number of nonprofit employees in Indiana. Because the decision on where and how to purchase services is then left to the consumer, some purchases get channeled to for-profit service providers, creating competition between nonprofits and for-profits. It raises the issue, to be pursued in studies like the Urban Institute/National Council of Nonprofits collaboration, of differences in how state agencies treat nonprofit and for-profit contractors.¹⁰ One participant alluded to a perception among some contractors and even part of the public that pluralism in the choice of providers, a better functioning, competitive marketplace, leads to better provision of services. Are services better in early child care or elder care because there is more state regulation occurring, she asked. Are state regulations the result of problems and shortcomings in nonprofit service delivery?¹¹

In addition to New York State, participants identified Detroit as the arena for understanding the confluence of governmental and nonprofit issues on a local government. One summarized the Detroit dynamic as government unloading government functions into new nonprofits or into nonprofit subsidiaries of government, while withholding the resources to keep up with the needs of Detroit residents. While foundations have been doing what they can to support the city's nonprofit sector, the city's bankruptcy declaration has led the bankruptcy judge to hold private meetings with foundations about how to "pony up a half billion" to bail the city out of its pension crisis, a phenomenon that could easily be followed in other cities with pension obligations comparable to Detroit's.¹²

In response to Lott's challenge concerning the why and how of state government regulators' actions, participants added detail about some of the specific issues that merit research and analysis. One participant suggested a need to explore why certain states take action and how the regulations are generated and crafted. Another participant suggested that "nine times out of ten,

¹⁰ One participant took exception with the simplistic notion of comparing nonprofits and for-profits regarding regulations as though the key is the tax exempt status of the entities. "One of the issues I see is whether this really helps the nonprofit sector or not," she said. "I'm curious whether or not where the regulations are becoming one size fits all, for-profits have stepped into these [nonprofit] roles. [For example], more than 40 percent of health care delivery is done through nonprofits. Is it helpful to the nonprofit sector to consider itself different and [therefore in] need [of] less regulation? As we move into these hybrid models of delivery, it's a good question when the regulation is trying to capture for-profits doing the same work as nonprofits used to do. It is helping nonprofits in the long run [to capture for-profits doing the same work as nonprofits], but do you want a two-tiered regulatory system?" Another observed that to government officials, they aren't regulating nonprofits or for-profits in many circumstances, but regulating higher education or healthcare functions or activities without explicit regard to their tax status.

¹¹ One participant added a concern about the confusion of viewing regulations as all of one kind. She noted differences between regulating nonprofit fundraising and regulating what nonprofits deliver to their consumers. "I get a little uncomfortable about consumer regulation and quality regulation when we throw it all in the box," she said. "The question is what kinds of regulations achieve quality for the consumer and what kinds gum up the works...but just saying regulations are bad and cost us money doesn't get us far down the road."

¹² Ultimately, several major foundations collaborated in what has been called the "Grand Bargain" to contribute to the solution of the Detroit bankruptcy, led by the Ford Foundation which contributed \$125 million and the Kresge Foundation with \$100 million toward a total of more than \$366 million in philanthropic money over 20 years in addition to \$100 million from the Detroit Institute of Arts and \$350 million from the State of Michigan.

[the process of generating regulations] is reactionary to something else.” Another concern that was raised was the state regulators’ understanding of the impacts, including unintended impacts, of the regulations they issue and enforce, and their awareness of the different responses of nonprofits (and other tax exempt entities such as churches) to their regulatory interventions.¹³ One experienced former regulator in the symposium noted that “nonprofits seem to come together to speak in opposition to regulation and legislation, but rarely find positive common ground in regulation.” It raises the question of nonprofit voice in the regulatory process, in particular whether the for-profit sector’s ability to distribute campaign contributions allows the for-profit sector to exercise influence for “successful” regulations.

What constitutes success is not just the language and potential accuracy of the regulations, but the mechanisms the state uses for enforcement and what compliance costs the nonprofits face. “Filling out the forms doesn’t make for better nonprofits and better efficiency,” one symposium participant observed. “There’s this assumption that more regulations will make better nonprofits, but I’m not sure that that’s the case. We have to see whether what we’re imposing on nonprofits makes them any better.” A state association participant added, “regulations don’t stand by themselves, but they cost money, from the government side and from nonprofits, often driving administrative costs.” A number of symposium participants suggested that there could be some cost-benefit analysis of nonprofit regulations, including a comparison of nonprofit behaviors and outcomes in low-regulation and more intensely regulated states.

While some aspects of these issues imply a need for extensive and perhaps expensive data collection, there are significant troves of existing data that could be used for examining the impacts and costs of nonprofit regulation. One participant with state regulatory experience observed, “the more regulation you have, the more data you have, but it’s not transparent; there’s a ton of data in the states.” Some of the data may be there, but needs coding to make it useful. In states such as Indiana, for example, some 12,000 of 45,000 entities treated as tax exempt at the state level are not federally tax exempt. Data may also be difficult to coordinate and correlate because they are held in different state departments and state information systems are weak. Even with publicly available data, however, it might not be particularly usable. For example, even at the IRS, according to one participant, the IRS can only “see” about 20 percent of the information on Form 990s because of their lack of digitization and therefore relies on samples and on purchasing the information from Guidestar.

¹³ One observer noted an interesting aspect of nonprofit regulation, that nonprofits don’t have to stay in one place. Nonprofits could “move” from higher regulation to lower regulation states, for example, incorporating in Delaware and at least having an agent for service in Delaware, but still allowing the nonprofit to operate in a more intensive regulation state such as New York State. Will the new New York regulations end up “driving nonprofits down the Interstate,” he asked.

Themes for Research on State Regulation of Nonprofits

George Mason University professor Alan Abramson identified the research challenge as, “moving the great thinking into getting the research done.” He raised five concerns: (1) who is going to do the research, how is it going to get done (Abramson suggested partnerships among academics, nonprofit practitioners, and government officials as “a model we should be thinking more about”; (2) how to build those cross-sectoral partnerships (he noted that too few researchers go to meetings of the National Council of Nonprofits, state nonprofit associations, and others, in part because in the university world, it is difficult to get travel money unless someone is presenting a paper); (3) how to understand and accommodate the “incentive structures” under which each sector works (for example, for university researchers, to publish in a peer-reviewed journal, meaning that the “partnership” may need to lead to a product for an academic journal, but for nonprofits, the research needs to be done quickly, not months or years in the future, and needs to lead to action); (4) how will the research get supported, who will pay for it (Abramson suggested that researchers and universities should pay some of the cost, but the costs are beyond what they can generate on their own, therefore requiring foundations to return to this space that they retreated from in the past decade, and opening up conversations with government to be a larger funder of nonprofit research); and (5) what time horizons should be pursued for the research (Abramson acknowledged the nonprofits’ need for useful short term research and the temptation to be drawn in that direction, but reminded the symposium participants “not [to] lose sight of the longer term issues that are percolating out there that may be harder to get funding for and show results for.”

Conducting new research into state regulation of nonprofits may be “low hanging fruit,” given the existence of data in state government files that researchers could analyze. However, advocacy is needed to get states to recognize the importance of making their data accessible and having it centrally located. The research will need to not only access and examine the data, but also generate metrics for determining how well regulations are actually working. One participant noted that “we don’t know how to measure [what works] in this sector, so why is it a surprise that we don’t know how well regulations are working.” To understand how well regulations work, it will take an understanding of the complexity of the regulatory environment facing nonprofits, including the funding- or program-specific regulations such as the requirements of Community Service Block Grants or Community Development Block Grants, the regulatory standards of particular industries, the voluntary principles and practices of the nonprofit sector, and aspects of local political and philanthropic culture.

Commentary and discussion

Among the potential “low hanging fruit” topics for future research might be the following:

- Mapping the regulatory environment: the agencies involved, the intersections of common law regulation with service (contract) regulation (Note: Given the complexity of the task,

it might be better to do this for selected states, low population/low regulation, low population/high activity, etc., as opposed to mapping the environment for all 50-states

- Discerning how a “good nonprofit” is defined in the regulatory environment
- Collecting data from nonprofit insurers to develop a profile of nonprofit risk
- Identifying and documenting the different funding models by which government “offloads” functions to nonprofits: examining different funding streams, examining funding by volume of government funding
- Documenting whether foundations are shifting their funding to pay for nonprofit costs: covering contract payment shortfalls, covering government budget cuts, where might funding be moving toward and away from
- Shifting the frame from the “prohibitive” impact of regulations to the “facilitative” impacts: what do regulations do to build trust among donors for nonprofits? Do the calls for increased nonprofit regulation reduce donors’ trust in nonprofits?
- Using Form 990 data to identify aspects of critical nonprofit behavior: for example, whether nonprofits use cash or accrual accounting
- Tracking all state legislation on a state basis that affects nonprofits, similar to what the National Conference of State Legislatures does¹⁴

Among potential “stretch” research themes are:

- Examining the qualitative aspect of nonprofit regulation: impacts, cost of compliance, the differential cost between incorporating and operating in the same state compared with incorporating in one state but operating in another;
- Testing the assumption that high levels of state regulations affect nonprofit behaviors: do nonprofits choose to stay or move as a result of nonprofit regulation; Do nonprofit founders consider the regulatory environment of the states in which they contemplate creating nonprofits;
- Testing the impact of regulations on nonprofits that “fail” (went out of business), correlating shutdowns with degrees of state regulation
- Categorizing the differences among regulations: by “field” (for example, recognizing, as one participant suggested, that “running a museum is different than running day care”), by mandatory versus voluntary standards, etc.
- Examining the impact of PILOTs on nonprofit service delivery

¹⁴ It may not be quite as easy as it appears. While there are filters or “trap doors” for attorneys general to review the constitutionality of bills submitted in state legislatures, there are other arenas in which nonprofits are “touched” by the hand of the state, including by executive orders and by the regulatory actions of state departments in charge of overseeing the program resources that nonprofits receive as grants and contracts for their activities. It may require, as a discussant put it, an independent portal outside of state government that can function as a one-stop-shop for multiple kinds of state-level information that impact the operations and behavior of nonprofits.

- Researching the impacts of government-created or government-linked nonprofits (such as public school foundations)
- Examining how the states' nonprofit regulatory environments affect nonprofits' choice of advocacy strategies—the differences between advocacy strategies in “high regulation” vs. “low regulation” states
- Identifying the states' regulatory responses (or lack of regulatory responses) in fields formerly dominated by nonprofits and into which for-profit providers and hybrid entities have moved
- Assessing the different impacts of states' regulatory actions regarding educational interventions compared with deterrent actions, given that, as one participant said, states don't necessarily announce or disclose “who they have gone after,” limiting the potential deterrent effect because of the minimal publicity associated with the regulatory actions

A number of observations about the nature and behavior of the nonprofit sector enter in here. For example, there was some discussion about regional dynamics and the possibility that a state government's limited institutional attention to nonprofit sector issues correlates with the comparatively low level of the nonprofit sector's own development. Discussants suggested that it may not be a regional question as much as an overall reflection of states with stronger, more developed state government programs on a number of fronts, not just nonprofit regulation and nonprofit sector development.

While the purpose of regulatory interventions is to change or improve nonprofit behaviors and functions, there was much discussion about the impact of regulations on public attitudes toward the nonprofit sector. When donors and others read about regulatory interventions—or even simply the frequent calls for increased regulation, do they come away with an impression that nonprofits are somehow inherently problematic, untrustworthy, or corrupt? The recent *Washington Post* series on nonprofit asset diversions gave the impression to some readers of widespread problems of accountability in the nonprofit sector despite the fact that the database of groups reporting diversions was a tiny sliver of nonprofits over a number of years—and most, contrary to the reporting, had taken steps to seek legal action against the perpetrators of asset diversions inside or outside of the organizations.¹⁵ Nonetheless, the impression was left that nonprofits were somehow systematically troubled and unwilling to protect the charitable and government assets under their control. A major theme of research should therefore be how regulatory frameworks affect public attitudes, donor behavior, and the behavior of nonprofits themselves. If the impression is one that is overly negative, the “cost of compliance” might be higher or more multifaceted than many might have anticipated.

¹⁵ Beginning on October 26, 2013 with an article titled, “Millions Missing, Little Explanation,” the *Washington Post* sparked substantial public discussion of nonprofits that had suffered losses due to theft or embezzlement, frequently without providing details on their Form 990s and sometimes seemingly failing to report the thefts to judicial authorities for legal action.

It is also important to determine what causes increases in state regulatory actions. For example, one participant suggested that Florida's recent increased attentiveness to issues of nonprofit fraud might be correlated with the prominent role of local nonprofits against the state's "stand-your-ground" law. Are other controversial, high visibility arenas of nonprofit activism likely to spur increased state government attention to nonprofit regulatory issues? For example, debates over birth control clinics in states that have regulations trying to limit their activities by requiring, among other things, doctors at the clinics to have admitting privileges at local hospitals, have led to the closing of some clinics; have they also been accompanied by an increase in government oversight of their nonprofit probity? At the federal level, draft IRS regulations might potentially classify voter registration and get-out-the-vote activities as "political" activities that would not count toward a 501(c)(4)'s social welfare obligations and potentially be flagged as problematic for 501(c)(3) public charities; might those regulations have spurred states to pay more attention to the finances and accountability of nonprofits engaged in nonpartisan voter registration and GOTV programs?

The pending federal regulations, which have generated little support from multiple quarters,¹⁶ point to a broader question about the political involvement of tax exempt entities—not just 501(c)(4) social welfare organizations. It isn't just that the federal government is struggling with the definitions of what constitutes political activity as distinct from social welfare activity. As one discussant noted, the "public identity" of nonprofits may be changing as a result of the organizations that have been formed with explicitly political purposes, particularly since the Supreme Court's *Citizens United* decision. From the way "dark money" controversies are reported in the press, some portion of the public attributes the questions about the partisan political behavior of these tax exempt entities to all nonprofits, confusing 501(c)(4)s (and 501(c)(6) business leagues) with 501(c)(3)s, which she said is "causing an erosion of trust in nonprofits." Some states have tried to regulate 501(c)(4)s on their own, though for example Montana's effort in campaign finance regarding (c)(4)s was seen as inconsistent with federal law. Another participant suggested again that these issues, while often debated at the federal level, often play out at the state level, driven by lobbies fueled by nonprofit advocacy on issues such as reproductive rights, gun control, and school choice.

Making the research about nonprofit regulation exceptionally complex is, as one participant noted, the advent of "for-profits becoming involved in the space that nonprofits used to occupy" or "hybrid organizations" entering both the nonprofit and for-profit realms. Benefit corporations and low-profit limited liability corporations (L3Cs) have been authorized in more than a dozen states, though the regulatory apparatus for overseeing them has perhaps not caught up. The authorizing legislation for L3Cs in nine states is relatively sparse, with most L3C applicants providing scant information in their applications about what they are doing and how they are

¹⁶ The IRS actually received a total of 143,764 comments in response to proposed regulations on the political activities of 501(c)(4) entities. Cf. Rick Cohen, "143,764 Comments Submitted to IRS on Proposed 501(c)(4) Regulations," in *Nonprofit Quarterly* (March 11, 2014)

spending their assets. Moreover, the movement toward L3Cs seems to have slowed, the last state to authorize them being Rhode Island in 2012, while North Carolina is now repealing and terminating its L3C law. However benefit corporations have been authorized in some 20 states and legislation is pending in several others.

Does the somewhat muscular regulatory attention to nonprofits make these so-called hybrids more attractive? Are states developing regulatory regimes that are rising to the challenge of overseeing these for-profit entities, or does the still limited numbers of benefit corporations and L3Cs put them still low on the priority list of regulators and legislators? Is it possible, as one participant noted, that “hybrids came about to avoid regulation, especially the social benefit corporations?” Does the fact that the laws on hybrids such as social benefit corporations may not actually require for regulatory purposes that social benefit corporations actually provide any social benefit, as another discussant suggested? Although the point is relevant for nonprofits, it was made more specifically about the regulation—or lack of regulation—of hybrids such as L3Cs and benefit corporations: if a core element of regulation is disclosure, what isn’t asked, isn’t regulated. Is the light regulatory touch accorded to hybrids almost a signal to social entrepreneurs that the for-profit model is worthwhile, state government-endorsed, and, in regulatory terms, easier?

A special topic of nonprofit regulation might be regulation of disaster philanthropy because, as one state regulator noted, 90 percent of disaster fundraising comes in during the first 90 days. If so, that would require a different conceptual timeframe for state regulators, else their regulatory interventions are too little and much too late. “We need to develop a new model on how to do this,” one said. Another suggested a more thorough mapping of resources in disaster philanthropy and research on the timeline of the flow of donated resources. Because disaster relief contributions come in so many forms, tracking the disaster giving timeline is complicated. Then again, the debate over what is a disaster and who is a victim emerges, brought to the public’s attention in the debates over the distribution of 9/11 philanthropic and charitable resources. Equally important might be what qualifies as a disaster for special regulatory intervention: “natural” disasters such as Hurricane Katrina, which residents of New Orleans might suggest was partly a man-made problem resulting from poorly constructed levees? Strongly politicized crises such as the challenges faced by Syrian refugees in the wake of the civil war in that country? The trigger for state—or federal—regulatory oversight of disaster relief is not clear, but the repeated reports of misspent or slowly spent resources make this a legitimate issue that doesn’t lend itself to easy research.

Making Research Happen

The commentary taken as a whole reveals that the context in which nonprofits operate is complex—and sometimes made “complexified,” to use Delaney’s term, by the different kinds and intensities of regulatory oversight in various states. To sort through these issues and to make research happen that is useful to the field, operating nonprofits and university- and think tank-based researchers must connect, share, and collaborate.

Multiple avenues may be worth pursuing, beginning with encouraging states to collect and track state legislation and regulations that would impact nonprofits. A logical product forefront would be a paper that outlines a pilot program for state-level and multi-state portals for the collection of legislation impacting charities.

ARNOVA could create a common interest group on state policy research or an interest group attracting both researchers and nonprofits, and stimulating their interaction through the use of social media such as Google hangouts, Linked-in discussions, or Twitter- and Facebook-based connections and dialogues.

Through these symposia, ARNOVA has signaled its interest and commitment to this kind of practical research on the nonprofit regulatory environment and in collaborating with nonprofits. To follow up, ARNOVA could devote tracks in its annual conference specifically to the topic of state regulation or a special program keyed to the state-by-state advocacy agenda of the National Council of Nonprofits. State associations might be recruited as partners for state-specific research projects by ARNOVA members within those states. A call for papers, perhaps helped by a funder’s provision of grant support, could lead researchers to contribute insights into NCN’s state policy agendas and perhaps to a special issue of papers on state regulation or a special issue of *Nonprofit & Voluntary Sector Quarterly* on the topic.

For the purposes of realizing a research agenda focused on low-hanging or blue-sky research theme, funding support is needed. For the state policy agenda, looking to state and regional foundations as opposed to focusing heavily on national funders might be a more productive approach. Discussants called for the generation of a strategic proposal with a menu of research ideas and funding proposals to bring to the attention of foundation grantmakers.

In the end, there may be an advocacy dimension to the collaborative role of researchers and practitioners. Because of the lack of digitization of 990s, the IRS can only “see” 20 percent of the information it collects. In his most recent budget, President Obama has proposed the digitization of 990 submissions,¹⁷ and outgoing Senate Finance Committee chair Senator Max Baucus included digitization in his recommendations for comprehensive tax reform.¹⁸ States should be encouraged to develop easier-to-access portals of information on nonprofits and on

¹⁷ Cf. Noveck, Beth Simone, “Liberating 990 Data”, in *Stanford Social Innovation Review* (February 14, 2013)

¹⁸ Cf. Ottinger, Cinthia Schuman, Comments Submitted to The United States Senate Finance Committee Tax Administration Discussion Draft (January 16, 2014)

state regulatory actions, but until the basic data on nonprofit programs and nonprofit finances are made more accessible and malleable, it will be difficult to make much headway on the research issues outlined here.

Summary comments

This seminar was not the first time ARNOVA had convened researchers and practitioners to discuss the research needs at the intersection of nonprofits and public policy. This year's meeting, on the topic of state regulation of nonprofits, focused on a set of issues in constant flux, emanating from attorneys general and state legislators that modifications in state regulatory oversight of nonprofits are needed and from concerns expressed by nonprofits that sometimes the regulatory interventions appear confusing, burdensome, and even at times counterproductive.

ARNOVA hosted this event because state regulators could truly benefit by research generated by academics and nonprofits. ARNOVA members and partners in the nonprofit sector, particularly the National Council of Nonprofits and its state association members, can be a significant resource to state legislators and regulators as they ponder what kind and how much regulation to pursue. The nonprofit sector is relatively lightly regulated, but the often frequent calls for regulation and press coverage of instances of nonprofit improprieties create an impression that nonprofits are a problem demanding intensified regulatory oversight. Whatever happens in terms of regulation, state governments will play a much larger role than the IRS in terms of day-to-day oversight, much more so than the IRS.

Yet, with the primacy of the states' role in regulating nonprofits, there is relatively little compiled information on what states are doing for, with, or to nonprofits with their regulatory regimes. We don't know why states do what they do, what they think their choices of regulatory tools might accomplish, what the impacts ultimately are, and what regulatory options work to increase nonprofit accountability. There is simply "not much data out there," according to one seminar participant, heightening the importance of a seminar focused on state regulatory issues.

As states ponder the efficacy of potential or actual regulatory oversight, nonprofits must put state regulation into the context of how they are treated by states more broadly—for example, in terms of contracting, cost reimbursements, and overhead. Nonprofits should also think about how to get their voices heard on the issue of nonprofit regulation, especially since the vast majority of nonprofits may not have a lobbying arm to push their agenda with the regulators.

In this report and previous ones, ARNOVA has an agenda of research needs with strong state implications. However, foundations need to see a conceptual design for multiple research projects on state issues in order to provide funding for strategic policy research.

Suggested Readings

Fremont-Smith, Marion R., *Governing Nonprofit Organizations: Federal and State Law and Regulation*, Belknap Press of Harvard University Press 2004

Phillips, Susan and Smith, Stephen Rathgeb, eds., *Governance and Regulation in the Third Sector: International Perspectives* (Routledge Studies in the Management of Voluntary and Non-Profit Organizations), Routledge 2011

Sidel, Mark, *Regulation of the Voluntary Sector: Freedom and Security in an Era of Uncertainty* (Critical Approaches to Law), Routledge 2010

Hopkins, Bruce R., *Tax-Exempt Organizations and Constitutional Law*, Wiley 2012

Hopkins, Bruce R., *The Tax Law of Charitable Giving*, Wiley 2014

Symposium Participant List

First name	Last name	Position	Organization
Doug	Sauer	CEO	New York Council on Nonprofits
Donna	Murray-Brown	CEO	Michigan Nonprofit Association
Renny	Fagan	CEO	Colorado Nonprofit Association
Karen	Gano	Asst. Attorney General	Connecticut Attorney General's Office
Marc	Owens	Attorney	Caplin & Drysdale Attorneys
Woods	Bowman	Professor	DePaul University
Angela	Bies	Professor	Indiana University-Purdue University Indianapolis
Susan	Brown	Director of Public Policy	Minnesota Council of Nonprofits
Linda	Czipo	Executive Director	New Jersey Center for Nonprofits
David	Suarez	Assistant Professor	University of Washington
Liz	Moore	Executive Director	Montana Nonprofit Association
Kenita	Williams	Senior Program Manager	Southeastern Council of Foundations
Kirsten	Gronbjerg	Professor	Indiana University
Alan	Abramson	Professor	George Mason University
Francie	Ostrower	Professor	University of Texas at Austin
Chao	Guo	Assistant Professor	University of Pennsylvania
Cindy	Lott	Executive Director	Columbia University
Elizabeth	Boris	Center Director	Urban Institute
Tim	Delaney	President	National Council of Nonprofits
Shariq	Siddiqui	Executive Director	ARNOVA

Participants Biographies

Alan J. Abramson is a Professor in the Department of Public and International Affairs at George Mason University, and Founding Director of Mason's Center on Nonprofit Management, Philanthropy, and Policy. Alan is also a Senior Fellow at the Aspen Institute, and an Affiliated Scholar at the Urban Institute. In these positions, he teaches, conducts research, and works with leaders on a broad range of nonprofit and philanthropic issues. For more than a decade, Alan headed the Aspen Institute's nonprofit and philanthropy program, overseeing a variety of research and leadership initiatives focused on critical nonprofit topics. Before joining the Aspen Institute, Alan Abramson was on the research staff of the Urban Institute. Abramson has served on many national and local nonprofit boards and advisory committees, and has been named among the 50 most influential leaders in the U.S. nonprofit sector. He is the author and co-author of numerous books and papers, and his work has twice won awards from the American Political Science Association. In 2013-2014, Alan is serving as President-elect of the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA), the nation's leading association for nonprofit researchers. Alan received his Ph.D. in political science from Yale University and his B.A. from Wesleyan University.

In September of 1996, **Elizabeth T. Boris** became the founding director of the Center on Nonprofits and Philanthropy at the Urban Institute in Washington, D.C. The Center conducts research on the role and impact of nonprofit organizations and the policy issues that affect them. The Center also hosts the National Center for Charitable Statistics, which builds and maintains the nation's largest research database on nonprofit organizations. From 1991 to 1996, Dr. Boris was founding director of the Aspen Institute's Nonprofit Sector Research Fund, the first grant making program devoted to supporting research on the nonprofit sector and philanthropy. Prior to her tenure at the Aspen Institute, Dr. Boris was Vice President for Research at the Council on Foundations, where she developed the research program and directed it for twelve years. She holds a Ph.D. and MA in political science from Rutgers University and a BA from Douglass College, Rutgers University, with honors and Phi Beta Kappa. She was elected to the Douglass College Honorary Society in 2004. The author of many research publications on nonprofits and philanthropy, she edited *Nonprofits and Government: Collaboration and Conflict*, with C. Eugene Steuerle, and is an author of *Working in Foundations: Career Patterns of Women and Men*, with Teresa Odendahl and Arlene Kaplan Daniels. Dr. Boris is actively involved as an advisor and board member for a variety of organizations in the nonprofit sector. In 2006 she received the Distinguished Achievement and Leadership Award from the Association for Research on Nonprofits and Voluntary Action. She was named a member of NPT Power & Influence Top 50 nonprofit leaders nine times.

Woods Bowman is Professor Emeritus of Public Service Management of the School of Public Service of DePaul University where he taught courses in economics, management control systems, and government and nonprofit finance. Previously, he was on the faculty of the University of Illinois at Chicago and has been a lecturer in residence at Georgia State University and Erasmus University (Rotterdam, Netherlands). Between academic appointments he served as an elected member of the Illinois House of Representatives (1976-1990) and Chief Financial Officer of Cook County (1990-1994). He is the author of an award-winning book on nonprofit finance, numerous articles in scholarly journals, and a regular column on ethics in the *Nonprofit Quarterly*. He is a board member of the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA).

Susie Brown is the public policy director for the Minnesota Council of Nonprofits. Preceding this role, which she has held since 2010, Susie held policy roles with Planned Parenthood and The Family Partnership, and was the executive director of an early childhood advocacy organization. Susie also

teaches Nonprofit Lobbying and Advocacy in the Masters of Nonprofit Management program at Hamline University.

Rick Cohen currently serves as *Nonprofit Quarterly's* national correspondent, a role he accepted in 2006. Rick has authored or co-authored three books and numerous articles and op-eds for professional journals and newspapers, testified at Congressional committees and roundtables, and appeared on radio and television including the CBS Evening News, the ABC Evening News, the British Broadcasting Company, Fox News, CNN's American Morning, the Public Broadcasting System, National Public Radio and others. In addition to Rick's regular columns in *Nonprofit Quarterly* magazine, the NPQ Newswire, and NPQ's Cohen Report, he has also written investigative pieces for the Blue Avocado, published op-eds in national newspapers, and won national journalism awards for his investigative articles in the Blue Avocado and Youth Today. Prior to joining NPQ, Rick was executive director of the National Committee for Responsive Philanthropy (1999-2006), vice president of the Local Initiatives Support Corporation (1992-1999), vice president of the Enterprise Foundation (1989-1991), and director of the Jersey City Department of Housing and Economic Development (1985-1989). He started his career in the nonprofit sector as a planner with Action for Boston Community Development, one of the nation's original anti-poverty agencies, in 1969. Rick has taught as an adjunct professor at Columbia University, Rutgers University, and St. Peter College. Annually from 2002 to 2006, Rick was named to the NPT Power & Influence Top 50 list by *The Nonprofit Times*.

Linda Czipo is Executive Director of the Center for Non-Profits, an umbrella organization that strengthens New Jersey's charitable community through advocacy, public education, legal and management assistance, and membership services. Her non-profit sector experience spans over 25 years, and includes expertise in public policy, compliance and management issues. She is a public policy committee member and former board treasurer of the National Council of Nonprofits; and is a current member of the New Jersey Commission on National and Community Service; the advisory board of the Center for Excellence in Leadership, Governance and Philanthropy at Fairleigh Dickinson University; and the Leadership and Policy Committee of the Council of New Jersey Grantmakers.

Tim Delaney serves as President & CEO of the National Council of Nonprofits, a trusted resource and advocate for America's charitable nonprofits. After graduating from Yale and earning joint degrees in law and public affairs from the University of Texas, Tim served as a partner at a large law firm (where he helped impeach a Governor and led the firm's government relations practice), his state's Solicitor General and Chief Deputy Attorney General (helping his state win several cases in the U.S. Supreme Court), and President of the Center for Leadership, Ethics & Public Service. Now as head of the National Council of Nonprofits, Tim serves the nation's largest network of nonprofit, with: more than 25,000 charitable nonprofit members in local communities across America. The Council of Nonprofits helps nonprofits achieve greater impact by identifying emerging trends, exchanging proven practices, and promoting solutions that benefit charitable nonprofits and the communities they serve. Numerous organizations have formally recognized Tim's community and professional contributions, including the National Association of Attorneys General (Marvin Award for leadership and service, and co-recipient of the Best Brief Award for legal writing in the U.S. Supreme Court), National Association of Community Leadership (Distinguished Leadership Award), LBJ School of Public Affairs (alumnus of the year), the City of Phoenix (which dedicated the Delaney Family Playground in recognition of years of public service), and the NonProfit Times (Power & Influence Top 50 nonprofit leaders, in 2012 and 2013).

Renny Fagan joined the Colorado Nonprofit Association in March 2009. With almost 1,400 member nonprofit organizations statewide, the association provides capacity building resources and technical assistance to members and advocates on behalf of the entire nonprofit sector. Previously, Fagan served as the State Director of Colorado-based staff for U.S Senator Ken Salazar and briefly for Senator Michael

Bennet. Fagan was a Deputy Attorney General for Attorney Generals Ken Salazar and John Suthers, managing attorneys providing legal services to elected officials and state agencies. Under Gov. Roy Romer, Fagan was the Executive Director of the Colorado Department of Revenue. He began his public service as a three-term state legislator from El Paso County. A Colorado native, Fagan grew up in the Pikes Peak region and has resided in the Denver Metro area for the last 20 years. He earned a bachelor's degree from the University of Chicago and a J.D. from Northwestern University.

Karen Gano is an Assistant Attorney General in the Special Litigation Unit of the Connecticut Attorney General's Office. She has handled charities and land conservation matters for the Attorney General for the past ten years. Before coming to the Attorney General's Office, AAG Gano worked in the nonprofit sector, then with the Connecticut law firm Carmody and Torrance LLP, in the Trusts and Estates Division and representing nonprofits. Gano serves on the Board of the National Association of State Charities Officials (NASCO), an affiliate of the National Association of Attorneys General. She is directing a multistate, unified electronic charities registration project for NASCO. She was also a contributor to the 2013 Charities Regulation Policy Conference "The Future of State Charities Regulation and Enforcement" sponsored by the The Charities Project at the Columbia Law School National State Attorneys General Program. Gano is a graduate of Smith College and University of Connecticut School of Law.

Kirsten Gronbjerg is professor in the School of Public and Environmental Affairs at Indiana University Bloomington, where she chairs the Governance and Management faculty group. She also holds the Efroymsen Chair in Philanthropy at the IU Lilly Family School of Philanthropy and directs the Indiana Nonprofit Sector project (www.indiana.edu/~nonprof).

Chao Guo is Associate Professor of Nonprofit Management in the Penn School of Social Policy and Practice at the University of Pennsylvania. Previously, he was on the faculties of Indiana University, the University of Georgia, and Arizona State University. He received his Ph.D. in Public Administration from the University of Southern California. Guo's research interests focus on the intersection between nonprofit and voluntary action and government. More specifically, he conducts research on representation in nonprofit organizations, nonprofit advocacy, nonprofit governance, collaboration within and across sectors, social entrepreneurship, and volunteerism. In addition to his research and teaching responsibilities, Guo is actively involved in professional and community service activities. He is the Senior Vice-President of the *International Council of Voluntarism, Civil Society, and Social Economy Researcher Associations (ICSERA)*. He currently serves on the boards of directors of the *Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA)* and the *Nonprofit Quarterly (NPQ)*. He also serves on the editorial boards of leading journals of nonprofit studies such as *Nonprofit and Voluntary Sector Quarterly (NVSQ)* and *Nonprofit Management and Leadership (NML)*. He has consulted with various nonprofit organizations on board governance and organizational change. In 2013, he was selected as a finalist for the Indiana Public Service Award by the Indiana Chapter of the *American Society for Public Administration*.

Cindy M. Lott serves as Senior Counsel to the National State Attorneys General Program at Columbia Law School, and within that Program serves as lead counsel to the Charities Regulation and Oversight Project as well as projects in the area of public health. The National State Attorneys General Program provides a nonpartisan resource to state attorneys general in fulfilling enforcement responsibilities and policy priorities, facilitates communication among attorneys general, and institutionalizes the dialogue between attorneys general, a spectrum of regulated communities and legal scholars specializing in various related substantive areas of policy and enforcement. Lott is a frequent speaker at national conferences in the areas of charities and nonprofit state regulation and governance. In 2006 and 2007, she was a Lecturer in Law at Columbia Law School, co-teaching an advanced research seminar on state attorneys general and their role in state policymaking. Lott is a 1993 graduate of the Yale Law School

and clerked for the United States Court of Appeals, First Circuit. She earned her B.A in Comparative Literature at Indiana University in 1989 and is a member of Phi Beta Kappa. She is admitted to practice in the District of Columbia, Indiana and Massachusetts.

Liz Moore has worked in the nonprofit sector for 22 years. She joined the staff of the Montana Nonprofit Association as Executive Director in 2011 after serving for 16 years as a member of the senior management staff of the Rocky Mountain Development Council (RMDC), a community action agency in Helena, MT. Having grown up in eastern Montana, Liz brings a deep appreciation for the role nonprofits play in making Montana an exceptional place to live and play. Liz is a graduate of Carroll College with a degree in Psychology and received her Masters of Nonprofit Management degree from Regis University in Denver. She is an avid flyfisher with her husband Tim. She sings, reads, continuously learns, and enjoys good friends and lively conversation.

Donna Murray-Brown joined the Michigan Nonprofit Association in late 2009 as Director of the Metro Detroit Partnership Office. Later, her responsibilities increased to become Senior Director of Capacity Building, expanding her work across the state of Michigan. In her dual role, she led a successful strategic alliance program for arts and culture organizations in Metro Detroit; led the merger negotiations of four organizations to create the Belle Isle Park Conservancy; and attracted national program partnerships and investment to the region, including New York-based, National Urban Fellows and Wisconsin-based, Public Allies. Donna now serves as president and CEO of the Michigan Nonprofit Association and is the first woman president in the organization's history. She resides in Detroit, Michigan with her husband and three teen children.

Francie Ostrower, Ph.D., is Professor at the University of Texas in the LBJ School of Public Affairs and Department of Theatre and Dance, and is Director of the Portfolio Program in Arts and Cultural Management and Entrepreneurship, and Senior Fellow in the RGK Center for Philanthropy and Community Service. Prior to joining the University in 2008, she was Senior Research Associate at the Urban Institute Center on Nonprofits and Philanthropy, and prior to that was a sociology faculty member at Harvard University. Dr. Ostrower is President of the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA). In recent years, she has served on the *Nonprofit and Voluntary Sector Quarterly* board, the *Stanford Social Innovation Review* academic advising board, and the National Endowment for the Arts 2012 SPPA Working Group. She is also an Urban Institute Affiliated Scholar. Professor Ostrower has published extensively on philanthropy, nonprofit governance, and arts participation.

Marcus Owens is a partner in the Exempt Organizations Practice Group of the law firm of Caplin & Drysdale. Before joining the firm in 2000, he was the Director of the Exempt Organizations Division of the IRS.

Doug Sauer is the Chief Executive Officer of the New York Council of Nonprofits, Inc. (NYCON), where he has provided leadership since 1980. NYCON is a statewide association of nonprofits with a membership close to 3000, the largest in the nation. Doug served on the Board of the National Council of Nonprofits for a number of years including as President and Treasurer. He is a founder and Board chair of Council Services Plus, a for-profit license insurance brokerage social enterprise of NYCON and founder of Innovative Charitable Initiatives, a nonprofit fiscal sponsorship and employment administration enterprise of NYCON. Doug currently serves on the Board and was past Chair of Good Causes Development Corporation and recently served on the NYS AG's Nonprofit Revitalization Leadership Task Force. Under Doug's leadership, NYCON has emerged as a nationally recognized leader in unifying and building the capacity of nonprofits through quality and accessible service provision, informed public policy advocacy, and building innovative partnerships with government, foundations and United Ways. He is an

expert technical assistance provider and trainer in board governance, mergers and restructuring, strategic planning, financial management, social enterprises, risk management, and community planning. Other past board service includes Governance Matters; the National Association of Planning Councils where he served as President and Treasurer; and the Center for Women in Government at Rockefeller College of Public Affairs and Policy, where he received of the Distinguished Alumnus Award. Doug also served as a gubernatorial appointee on the NYS Commission on Community Service. Doug holds a Masters degree in Social Work with a concentration in community organization from the University of Pittsburgh. He also has a Bachelor's in Social Work from the University at Albany and an AAS in Human Services. He has served as an adjunct professor at several universities and colleges.

David Suárez is associate professor at the Evans School of Public Affairs at the University of Washington. His current work focuses on the relationship between managerialism and organizational outcomes, the consequences of professionalization for the nonprofit sector, and the role of nonprofits in sparking social change and promoting civic engagement. He is particularly interested in collaboration and advocacy, issues that link nonprofits to public agencies and the policy process.

Shariq Siddiqui serves as the executive director of the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA). Shariq is a practicing attorney and is a doctoral student at the Indiana University Lilly Family School of Philanthropy. His dissertation examines the role of legitimacy, diversity and power in American religious organizations during times of crisis. Siddiqui received his MA in philanthropic studies and JD from Indiana University.

Kenita Williams is the Senior Program Manager, Public Policy at the Southeastern Council of Foundations (SECF). Kenita leads SECF's government affairs and public policy work, staffs the Hull Fellows program and serves as SECF's liaison to the Georgia Grantmakers Alliance. Prior to joining SECF, Kenita worked as a consultant for JFM Consulting Group, Inc. in Detroit— doing strategic planning and program evaluation for both the philanthropic and nonprofit sectors. She was also a Public Policy Fellow for two years with the Council of Michigan Foundations (CMF). Prior to CMF, Kenita spent a year working on Capitol Hill for then-Senator Barack Obama. Kenita is also a Teach for America (TFA) Alum and spent three years teaching third grade in Atlanta, Georgia. Academically, Kenita earned her B.A. from Yale University, her Master of Public Policy degree from the Gerald R. Ford School of Public Policy at the University of Michigan (Ann Arbor) and a teaching certificate from Georgia State University. Kenita is originally from Oakland, California, but now lives in the Atlanta Metropolitan area with her husband, Adam and daughter, Kennedy.

Symposium Agenda

7:30 – 9:00 am	Breakfast
9:00 – 9:15 am	Welcome Francie Ostrower, President, ARNOVA Shariq Siddiqui, Executive Director, ARNOVA
9:15 – 9:45 am	Introductions
9:45 – 10:45 am	Setting the stage Cindy Lott Tim Delaney Elizabeth Boris Alan Abramson
10:45 – 11:00 am	Break
11:00 – 12:30 pm	Morning Discussion Moderator – Chao Guo
12:30 – 1:30	Lunch
1:30 – 2:45	Afternoon Discussion Moderator – Kirsten Gronbjerg
2:45 – 3:00	Break
3:00 – 4:30	Afternoon Discussion (contd)
4:30 – 5:00	Closing Alan Abramson, Francie Ostrower and Rick Cohen

Acknowledgements

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Second, we need to thank the steering committee for their generous gift of time and expertise. The steering committee consisted of Francie Ostrower of University of Texas at Austin, Cindy Lott of Columbia University, Alan Abramson of George Mason University, Elizabeth Boris of the Urban Institute, Tim Delaney of the National Council of Nonprofits, Kirsten Gronbjerg of Indiana University, Chao Guo of the University of Pennsylvania and Angela Bies of Indiana University. They played a major role in identifying both the issues and right people to be included in this Symposium.

Third, I would like to thank Rick Cohen, Carey Craig and Brad Fulton for their efforts to record the discussions in detailed notes that were used to develop this report. I particularly want to thank Rick Cohen for drafting this report.

Finally, I am grateful to all the participants who brought passion and information to this important conversation. Their generous gift of time and thoughtful conversation was motivated by their vision for making the nonprofit sector stronger through needed conversations about the role of state and local public policy on nonprofits.

Shariq Siddiqui
Executive Director
ARNOVA