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**LEGISLATIVE AND PUBLIC POLICY ISSUES
AFFECTING NONPROFIT ORGANIZATIONS**

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Nonprofit organizations, large and small, play an important role in public life and are a growing force in the economy. With the growth of the nonprofit sector, government officials, regulators and elected officials increasingly thrust the activities of nonprofits into the public arena. Leaders and stakeholders in the nonprofit sector must identify issues that affect their welfare and sustainability and be prepared to take stands as opportunities or challenges are presented.

The Texas Association of Nonprofit Organizations (TANO) draws on its board, members, staff and stakeholders to monitor, analyze and take positions on a range of issues that affect nonprofit organizations. On the national level, TANO is the state affiliate of the National Council of Nonprofits (NCN). TANO's representative participates in a monthly telephone conference meeting with NCN Washington staff and public policy coordinators from the various state affiliates. *These national and interstate issues appear in parts I and II below.*

In Texas, TANO monitors developments before the Texas legislature and various regulatory agencies. The 82nd Texas Legislature ended in June 2011, and TANO monitored developments of interest to the nonprofit sector. Watch the TANO website (www.tano.org) for notice of evolving issues being discussed in the state government. *These issues appear in part III below.*

I.

U.S. Congress and Federal Regulatory Issues

MORE IRS OVERSIGHT, EXPANDED IRS FORM 990 RETURN, AND IRS "BEST PRACTICES":

After year 2009, the IRS requires more comprehensive reporting by nonprofit organizations (NPOs) on the Form 990, including details about board governance. Small NPOs not required to file in the past must file the Form 990-N "e-postcard" online. The IRS has proposed its own idea of board "best practices" and appears to be getting into non-financial reporting and uncharted regulatory territory. Nonprofit boards and managers must pay close attention to these new IRS requirements.

More: www.irs.gov/charities

PRESIDENT'S PROPOSED ROLLBACK OF THE CHARITABLE DEDUCTION RATE: The Obama administration's 2012 federal budget again proposed a rollback (from 35% to 28%) of the charitable deduction limit for individuals in the 35% marginal tax rate bracket. Charities, foundations, fundraisers,

planned-giving specialists and other stakeholders agree this would reduce gifts to charities and foundations from the segment of taxpayers who give a disproportionate share in a time of economic stress.

REAUTHORIZATION OF FEDERAL ESTATE TAX:

The federal estate (death) tax expired in 2010, but returned for year 2011 with further adjustments by Congress expected. Much NPO revenue and foundation funding depends on the estate planning environment and the tax benefits to high-income donors and their estates. Related to this is Congressional reauthorization of the IRA charitable rollover donation option.

FEDERAL SUPPORT AND FUNDING FOR THE NONPROFIT SECTOR:

The federal government is being challenged to formalize the nonprofit sector's place in the scheme of things in Washington by providing real support and full funding for the Nonprofit Capacity Building Program and the Strengthening Communities Fund. In this time of reduced programs and changing priorities, nonprofit sector representatives intend to "have a place at the table" in important public policy decisions. *Follow these issues on the NCN website, www.councilofnonprofits.org.*

NONPROFIT EMPLOYERS AND HEALTH CARE REFORM PROPOSALS:

Most deliberations in the U.S. Congress for health care reform have neglected to recognize the large number of workers employed by nonprofit organizations and have failed to extend federal incentives to nonprofits to provide affordable health care coverage to their employees or otherwise be part of the solution to this difficult challenge. *The NCN monitors these changing and complex proposals. www.councilofnonprofits.org.*

ADMINISTRATION CONTINUES COMMITMENT TO FAITH-BASED INITIATIVES: After some uncertainty, the Obama administration has continued Bush-era White House support of faith-based initiatives as part of federal social action policy. Now called the White House Office of Faith-Based and Neighborhood Partnerships, the office promises policy outreach (but little program funding) and has added a 25-member religious advisory council. www.whitehouse.gov

U.S. SENATE FINANCE COMMITTEE CONTINUES NPO INQUIRIES:

Hearings hostile to the NPO sector begun in 2004 continue under the Democratic chair, Sen. Baucus, with Sen. Grassley still pushing new inquiries against perceived wrongdoers. Much negative publicity would have been neutralized by cooperating with NPO stakeholders. Always looming is the prospect that NPOs will be burdened with the same management standards, reporting requirements and legal liability that public corporations must satisfy under the Sarbanes-Oxley Act reforms.

More: www.grassley.senate.gov (see News Center press releases); www.nonprofitpanel.org (for a chronology of the controversy)

SCRUTINY OF NONPROFIT EXECUTIVE COMPENSATION PRACTICES:

Sen. Grassley believes the decade-old method of justifying nonprofits' executive compensation procedures has not prevented abuses and needs review. The "safe harbor" presumption of reasonableness granted for following IRS rebuttable-presumption procedures may be modified, with more reporting by nonprofits. *See Grassley press releases*

INCREASE AUTO MILEAGE RATE DEDUCTION FOR NPO ACTIVITIES:

The IRS-permitted deduction for NPO-related or volunteer auto mileage is now \$0.14/mile. Congressional proposals last year would have increased the deduction to the standard \$0.555/mile and given a boost to volunteerism and NPO programs.

LEGISLATION TO GENERATE CAPITAL MARKETS FOR GROWING NPOs:

Amendments to federal law could create a social investment fund network with public/private funding, permit foundations to expand program-related investment (PRI) funding to NPOs, to be co-venturers, and encourage the private capital market players (banks) to better serve growing NPOs. Another proposal would permit NPOs to access the loan funds and advisory services of the Small Business Administration or similar new agency. Community Development Financial Institutions (CDFIs) are prepared to provide more investment and growth capital to NPOs.

More: www.pcgloanfund.org , www.americaforward.org

NONPROFITS ESCAPE 2010 REGULATORY LEGISLATION:

The financial assistance and economic development activities of many nonprofits would have been ended or chilled if they had not escaped the regulatory scope of the 2010 Dodd-Frank Wall Street Reform and Consumer Protection Act, which created the new federal Consumer Financial Protection Bureau. Also, some think NPOs escape tough enforcement by the Federal Trade Commission when the public interest is not served and consumers are harmed. S. 2831 (Sen. Dorgan, 110th Congress) proposed giving the Federal Trade Commission such investigative and prosecutorial authority over nonprofits.

The IRS is the primary enforcer of NPO charitable activities along with the states' attorney generals.

FIND A FEDERAL REGULATORY "HOME" FOR NONPROFITS:

Should the IRS remain the primary home of regulatory authority over NPO activity, or should NPOs have a more appropriate place in the federal bureaucracy, like private business, the professions, educators, veterans, farmers, workers, and other groups? Alternatives proposed include a reconfigured Small Business Administration, the Corporation for National and Community Service, Commerce Department or new federal agency focused on nonprofit entities.

ADVOCACY RIGHTS OF NPOs AFFECTED BY LOBBY REFORM LEGISLATION AND SUPREME COURT RULING:

Federal laws relating to advocacy and lobbying differ from those of the various states, but all must be strictly observed. A barrage of lobby reform legislation and internal ethics rules enacted by the House and Senate inadvertently limit (and criminalize) traditional benign activities by NPOs in local communities and relations with elected federal officials and their staffs. Misperceptions of the permissible extent of advocacy rights of NPOs are common as groups become more involved in public policy discussions. The recent decision by the U.S. Supreme Court in *Citizens United v. Federal Election Commission* re-opened this debate by affirming advocacy rights of PACs, "527" committees, and other groups whose activities are often confused with NPOs.

A popular condition imposed on federal grants is to prohibit funding to any NPO that engages directly or indirectly in any voter registration, education or mobilization activities, even with non-public funds.

More: www.clpi.org , www.afj.org (go to Nonprofits & Foundations)

"L3C" – THE NEW LEGAL ENTITY FOR SOCIAL ENTERPRISES:

Federal law may need to be amended to permit innovative business-type operations and investments by nonprofit social enterprises organized under state law as *low-profit limited liability companies*, or L3Cs. The Obama administration has established a White House-based office of social innovation to encourage creative enterprises.

Definition of a SOCIAL ENTERPRISE—An innovative NPO that invests its resources to engage market opportunities, generate earned income and become self-sustaining to fulfill its mission. More: see next item.

II.

State Government Issues Affecting Nonprofits

STATES AUTHORIZE CREATION OF “L3C” CORPORATIONS:

After much discussion on the national level, Vermont became the first state to authorize doing business as a *low-profit limited liability company* (11 Vermont Statutes Annotated, §3001(23) and §3005(a)), and Michigan, North Dakota, Wyoming and Utah followed (with Maine and Illinois to be added in 2010). Called a “L3C”, the new kind of corporation preserves its nonprofit status despite its ability to generate limited profits from mission-related programs and operations, engage investors, share “profits” with investors or foundation PRI funders, and compete in the marketplace.

The L3C permits expansion of investment capital available from foundation-funded program-related investments (PRIs) under IRC Secs. 4943, 4944 and 4945.

More: www.americansforcommunitydevelopment.org

“B” CORPORATIONS AUTHORIZED BY STATES:

The *benefit corporation* or *public benefit corporation* is a new legal entity authorized by the corporations laws of several states, with a score of others considering similar legislation. It is not tax-exempt or nonprofit, but its business model and decisions can reflect a commitment to “public benefit”, even at the sacrifice of investor interests and profits. Stockholders and investors can expect profits, but with sacrifices.

More: www.benefitcorp.net.

LOSS OF NPO EXEMPTIONS FROM STATE AND LOCAL TAXES—‘PILOTS’:

With tight budgets, state and local government taxing authorities everywhere are aggressively challenging traditional and unquestioned exemptions from state and local property taxes, sales taxes, user fees and other laws that benefit NPOs. Tax agencies are finding creative ways to end tax exemptions or tax NPOs indirectly by requiring annual renewal of all exemptions, collecting a fee for exemption applications, enacting periodic “sunset” of all tax exemptions, monitoring of NPOs’ operations and use of their property or facilities and imposing user fees. State tax exemptions often vary from long-accepted IRS definitions of exempt charitable activity and assets. PILOTs are an active issue in almost every state.

A 2009 Minnesota Supreme Court decision is shocking but typical: the court held that a nonprofit day-care center should lose its longstanding tax-exempt status because its rates charged to working families for child care were in line with those of similar commercial services in the community, despite its charitable mission to serve. (Rainbow Child Care Center v. County of Goodhue)

MULTI-STATE REGISTRATION AND REGULATION OF CHARITIES:

Operations of NPOs that drift across state lines, or solicitation of charitable contributions on the Internet from citizens of other states, are the subjects of the current reciprocal multi-state regulatory alliance that some enforcers say is not working, primarily because a score of states have no central licensing or registration of charities that solicit funds from the public. Unless every state buys into a viable interstate enforcement scheme, charity regulators and state attorney generals may suggest a nationalized (federal) solution to this issue.

The "Charleston Principles" provide guidance to NPOs concerned about enforcement actions from other states. More: www.nasconet.org , www.multistatefiling.org

DISASTER RESPONSE PLANNING TO FORMALLY INCLUDE NPOs:

State officials in California, Louisiana and elsewhere acknowledge the central role played by NPOs, volunteers and faith-based organizations in recent disaster relief efforts. NPOs will be recognized with cabinet-level agencies in state government, formalized roles in response planning, and possibly rewarded with funding for their participation.

More: www.californiavolunteers.org

III.

Issues in the 82nd Texas Legislature, 2011 Regular Session

Analysis of proposed legislation:

When the Texas Legislature convenes, numerous bills are presented that directly or indirectly affect the interests of nonprofit organizations. The following summary lists bills of interest and concern to leaders in the nonprofit sector in Texas during the 2011 regular session. In examining proposed legislation, TANO's public policy working group considers the following factors:

Whether a proposed bill strengthens nonprofit organization viability under Texas law or unduly burdens or threatens their status; whether the legal liability of nonprofit board members, officers, staff or volunteers is increased; whether current "charitable immunity" and "good faith" legal protections remain in place; whether laws governing nonprofits are necessary, understandable and based on reasonable public policy concerns; whether nonprofit advocacy is protected; whether ongoing nonprofit organization operations and finances are complicated by new governmental regulations; and whether nonprofit organization disclosure and accountability requirements remain reasonable and balanced.

Bills in the 2011 legislature affected nonprofits in the following areas:*

(Note: Bills that passed and were signed into law are underlined.)

Advancing and regulating nonprofit organizations:

HB 1965: The promising nonprofit capacity-building initiative from HB 492 enacted in the 2009 legislative session created the Task Force on Strengthening Nonprofit Capacity. Its work will be continued by HB 1965 along with an expanded Interagency Coordinating Group, now expanded to include executives representing 20 large state agencies. Both groups are tasked with improving contracting relationships with state government, cooperating and collaborating with community and faith-based organizations, identifying duplications in nonprofits' activities, and identifying gaps in state services that nonprofits could fill. These efforts establish a long-needed "footprint" in the state government realm and advance the nonprofit sector's importance in public affairs. *Passed by House and Senate; signed by the Governor, eff. 9/1/11.*

HB 2921 (=SB 342) **: Would significantly expand the authority of the Attorney General's Office to investigate the internal operations of charitable organizations, without bringing formal criminal or civil charges, if the Attorney General has reason to believe that an unlawful act is occurring *or is about to occur*. Any charity or foundation could be required to provide, under oath, answers to questions regarding alleged unlawful activity, produce any document maintained and requested, or have its

representative personally questioned and examined under oath by state investigators. *HB 2921 voted favorably from House State Affairs Committee; no House floor action. SB 342 left pending in Senate Business and Industry Committee.*

SB 587: The Attorney General will have venue to bring a Probate Code enforcement or investigatory action in Travis County against a nonprofit entity located anywhere in the state that is claimed to be violating its duties as a charitable trust. *Passed Senate and House; signed by the Governor, eff. 9/1/11.*

HB 593: The State Auditor would have authority to examine and audit the books and records of any grantee of federal ARRA “stimulus” funds (American Recovery and Reinvestment Act). *No committee action.*

Fundraising activities of nonprofit organizations:

HB 457: Charitable organizations conducting raffles will be permitted to expand their efforts with online solicitations to their supporters. *Passed by House and Senate; signed by Governor, eff. 5/27/11.*

HB 1139: Would define and extend state health regulations and permit requirements applicable to a “cottage food production operation”—non-commercial or home-produced food for limited sale—including “...at an event held or sponsored by a religious or nonprofit organization”. *Left pending in the House Public Health Committee. SB 81* was enacted and permits home bakers and food producers to market their goods within certain limitations, but with required labeling (state agency health regulations are pending and hotly opposed by local groups). **HB 3387** would regulate similar sales at farmers’ markets. *Passed House; left pending in Senate Health and Human Services Committee.*

HB 372: In this proposed repeal of a remnant of the English common law—the Rule Against Perpetuities—charitable giving of high-wealth individuals could be affected. The rule prevents personal wealth from being permanently tied up with trusts or other legal instruments in perpetuity and for the benefit of limited beneficiaries or heirs. *Reported favorably from House Judiciary and Civil Jurisprudence Committee; no House floor action.*

HB 1682: Pressuring or coercing school district employees to participate in charitable giving activities is prohibited. *Passed House and Senate; signed by the Governor, eff. 9/1/11.*

HB 1806: Regulation of “fishing tournament fraud” and enforcement actions are strengthened. *Passed House and Senate; signed by Governor, eff. 5/21/11.*

Amendments to the Texas Non-Profit Corporation Law, Chapter 22, Bus. Org. Code:

SB 748: Makes minor changes to the nonprofit corporation law detailing the procedure for an interested director to disclose a conflict of interest to his/her board before acting on a transaction, contract or other matter. *Passed by Senate and House; signed by the Governor, eff. 9/1/11.*

Amendments to charitable immunity statutes in Chapter 84, Civil Practices and Remedies Code:

SB 1846: A nonprofit will be able to access additional types of insurance policies, as well as self-insured plans, to comply with the financial responsibility requirements of Chapter 84 that entitle the

organization and its leaders to certain immunity against legal claims. *Passed Senate and House, signed by Governor, eff. 5/9/11.*

Various professionals and individuals would be added to the list of persons specifically granted Chapter 84 legal immunity while performing voluntary services: Social workers, **HB 823**, *no House floor vote*. Licensed family/marriage therapists, **SB 1336**, *no committee action*.

Exemptions from state taxes now extended to nonprofit entities, and 'PILOT' fees:

SB 1051 (=HB 1308): A select state review commission would periodically review all credits, exemptions and special treatment under the state's tax laws. *SB 1051, left pending in Senate Finance Committee. HB 1308, left pending in House Ways and Means Committee.*

HB 3201, HB 784: The Texas Sunset Advisory Commission would periodically undertake a re-examination ("sunset") of all exemptions under the state's tax laws, including the exemptions from property, sales and business taxes enjoyed by charitable organizations. *HB 3201, left pending in House Ways and Means Committee.*

SB 714 (=HB 1022): Drainage fees (PILOTs) imposed by the City of Houston on utility-using tax-exempt properties owned by charitable and religious organizations would be banned by state law. *PILOT refers to "payments in lieu of taxes."* *SB 714 passed by Senate; no House committee action. On 4/6/2011, the Houston City Council passed an ordinance exempting churches and schools from the previously-enacted drainage fees, in response to the local public outcry and the state legislation referenced above. See also HB 3169.*

SB 609: Property-based municipal drainage fees will not be imposed on housing authority properties owned by a municipality. *Passed Senate and House; signed by the Governor, eff. 9/1/11.*

HB 645: An applicant in behalf of a charitable organization's request for property tax exemption will not have to list his/her personal identification information on the State Comptroller's forms. *Passed by House and Senate, signed by the Governor, eff. 9/1/11.*

SB 1757: Would amend Tax Code Section 11.18 (which details categories of property uses exempt from property tax) by including academic support for youth, in addition to athletic program support. *No hearing in Senate Finance Committee.*

Nonprofit board, officer, employment, volunteer and fundraising issues:

HB 3252, HB 178, HB 202: Organizations contracting with the state must clear employee status through a federal government-certified data verification service. *HB 3252 reported favorably from the House State Affairs Committee; HB 178 and 202 left pending. HB 878 includes subcontractors in the required verification process. HB 140, no committee hearing. See also SB 84.*

HB 73: Criminal history checks would be required of all state employees, interns, volunteers, contractors and subcontractors related to state agency contracting and spending. *Left pending in House State Affairs Committee.*

HB 1553: Any public agency or nonprofit employer receiving state funds would have to report the citizenship of any person served by programs. *Left pending in House State Affairs Committee.*

Open meetings / open records issues:

HB 3573: Forbids a government entity from entering into a contract with a foundation, trust, or charitable organization with contract terms that also require the disclosure of the race, religion, gender, national origin, age, ethnicity, marital status, sexual orientation, or political affiliation of persons managing or benefitting from the foundation, trust or organization. *Passed by House and Senate, signed by the Governor, eff. 9/1/11.*

SB 1571: Provides that a nonprofit organization that performs a public function is governed by Government Code, Chapter 552 (public information disclosure laws). *Passed Senate committee, Senate floor vote never held.*

SB 1829: Limits the scope of public information laws affecting a chamber of commerce or a nonprofit organization that provides economic development services to a public agency. *Passed Senate; no action by House State Affairs Committee.*

Public advocacy / Ethics Commission (lobbying) issues:

HB 2973: Provides for an accelerated court review and possible dismissal of a groundless suit against a person or group advocating for basic free-speech rights. *Passed House and Senate; signed by the Governor, eff. 9/1/11.*

HB 160: Permits a streamlined court review and dismissal of “slap” suits--harassing or groundless lawsuit brought against a complaining person or group critical of another interest group, in a public controversy--and determined by the court to be brought to silence the opponent. *No committee action.*

HB 508 (= SB 128): Former legislators would be forbidden from lobbying for two years, except if lobbying for nonprofit organizations, disabilities, and low-income advocacy groups, and if acting without compensation. *No committee action on either bill.*

Nonprofit social service organization and property owner association issues:

SB 142: A long and comprehensive bill affecting only property owner associations. *Passed Senate; no House floor action. See also HB 3347, reported favorably from House Business and Industry Committee. HB 2869, passed by House and Senate, signed by the Governor, eff. 9/1/11. HB 3348, reported favorably from House Business and Industry Committee.*

HB 2328: Property owner associations would be regulated by the Texas Finance Commission, with annual registration, reporting requirements and governance standards. *Reported favorably from House Business and Industry Committee.*

Other bills:

HB 8: Will effectively ban creation of new “land transfer fees” in Texas. These fees are often recorded as part of permanent subdivision restrictions, which subsequently require payment by the seller of a percentage of the sales price to a designated party each time the parcel is resold. The claim by fee proponents that a small percentage of the fee collected is often designated to benefit a local charitable organization appears outweighed by broad opposition to this hidden fee, which is also the subject of review by federal regulators of residential loans. *Passed House and Senate; signed by the Governor, eff. 9/1/11.*

HB 1599: Would permit the Texas Corrections Industries (prison industries) to offer its products and services for sale to nonprofit organizations as well as public agencies. *Pending in House Corrections Committee.*

HB 421: Qualified nonprofit corporations would be eligible to receive ownership of remainder right-of-way properties determined by TXDOT to be unusable for its purposes.

The above list does **not include bills introduced relating to the following:*

Nonprofit hospitals, health care or nursing institutions and plans; credit unions; electric or agricultural cooperatives; private and charter schools and colleges; cemetery corporations; quasi-public nonprofit entities.

***Many bills have an identical “companion” bill in the other house, bearing a different bill number. Access bills, background information and legislative status at Texas Legislature Online at www.capitol.state.tx.us*

IV.

Ever-Growing "Best Practices"

"Best practices" are models for conduct and management prevalent in a field that others look to in evaluating an organization's status. These include internal policies, voluntarily-adopted standards, professional practice and ethical standards, conditions in funding grants (government and private), accounting standards, trade association standards, insurers' and lenders' underwriting standards, media perceptions of right and wrong, and other commonly-recognized guidelines. Not always clear or binding, best practices when ignored can have the same negative impact on a NPO as a violation of law, negligent act, or other culpable conduct. When a government investigator, critic, "whistleblower" or investigative reporter examines the conduct of a nonprofit organization, they look first for any violation of law or government regulation. Finding none, they look next to non-compliance with the organization's own internal governance documents (charter, bylaws, board resolutions). Finding none, they pore over the organization's financial records and audits for irregularities. Finding none, they look next among perceived "best practices" that can easily be found, for any subject or issue, from numerous sources. No organization can have acted in compliance with the myriad of best practices floating about. Finally, there is an accusation to toss: *the organization has failed to observe best practices!*

V.

Lessons Learned

*Many legislative and regulatory proposals have unintended consequences for nonprofit organizations. Legislators and their staffs are generally uninformed about the operations and real interests of nonprofits.

*Most "reform" proposals mean more reporting, compliance and governance time and administrative expense for nonprofits. Nonprofits are judged harshly if administrative/operations expenses consume too large a percentage of their total budget.

*Volunteer board members and other good people must not be discouraged by lengthy, confusing or threatening governmental regulations that make service risky. Criminal penalties attached to reform legislation scare away informed and qualified leaders who otherwise might have served on a board.

* One size does *not* fit all. Many "reform" proposals are intended to cure mis-steps by large nonprofits or national associations. But reforms often land hard on good people doing good work in local communities across America.

*The burgeoning *social enterprise* sector is composed of innovators and risk-takers who are investing in new ideas, new markets, and new forms of nonprofit operations based on a hybrid business model. These leaders should be given breathing room by government regulators.

*Complex governmental regulations will discourage start-ups and the efforts of good people with good ideas. True, there may be redundancies and duplications of nonprofit efforts in any community, but every successful and acclaimed nonprofit organization probably started with one person with one idea...and it grew and grew...and now serves the common good. All our efforts should be to that end.

Resources to be Informed and Involved

National Issues:

www.councilofnonprofits.org National Council of Nonprofits, Washington, D.C.
www.independentsector.org Independent Sector, Washington, D.C.
www.nonprofitpanel.org Independent Sector's response to Congressional proposals
www.nasconet.org National Association of State Charity Officials, the regulators
www.nvoad.org National coalition of volunteer disaster relief agencies
www.philanthropy.com The Chronicle of Philanthropy, current news
www.urban.org The Urban Institute, research studies and statistics

Advocacy Rights and Lobbying by Nonprofits:

www.clpi.org Center for Lobbying in the Public Interest
www.afj.org Alliance for Justice

Social Entrepreneurship:

www.se-alliance.org Social Enterprise Alliance promotes innovative nonprofits
www.caseatduke.org Duke University, source materials for social enterprise issues
www.bcorporation.net/publicpolicy Background on B-corps and L3C entities

Texas Issues:

www.tano.org Statewide voice for nonprofit organizations, Austin
www.capitol.state.tx.us State website to track legislation, statutes and agency rules
www.uwtexas.org United Way serves its network of social service organizations
www.texasbar.org Resources for assisting community organizations
www.onestarfoundation.org State agency for volunteerism and service opportunities

Foreign Operations:

www.icnl.org International Center for Not-for-Profit Law

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