

Section 9: Public Policy and Advocacy

CHAPTER 16: LOBBYING AND POLITICAL ACTIVITY

16.1 Introduction

16.2 Background of Internal Revenue Code Implications for Nonprofits

16.3 Political Activity Prohibited by Internal Revenue Code

16.4 Political Activity Permissible under the Internal Revenue Code

- Election and Campaign Activity
 - Lobbying Activity
-

16.5 Lobbying by §501(c)(3) Organizations

- Activities that Constitute Lobbying
 - Activities that Do Not Constitute Lobbying
 - What Constitutes a “Substantial” Part of its Activities? – Case Law
 - Explanation of the §501(h) Election
 - Organizations Not Making §501(h) Election and the Substantiality Test
 - Federal Reporting Requirements for Lobbying Activity
-

16.6 Lobbying and Political Activities of Churches

16.7 Lobbying Expenditures by Private Foundations

16.8 §501(c)(4) Social Welfare Organizations

16.9 Michigan Law Applicable to Political Activity

16.10 Michigan Lobby Act

- Lobbying Definition
 - Lobbyist and Lobbyist Agent Definitions
 - Lobbyist and Lobbyist Agent Registration
 - Reporting Requirements under the Lobby Act
-

16.11 Gifts to State Public Officials

- The Person Giving the Gift
 - The Gift Itself
 - The Person Receiving the Gift
 - Penalties
 - Summary of Gift Rules
 - Other Applicable Rules Regarding Gifts
-

16.12 Ballot-Issue Campaigns

- Michigan Registration and Reporting Requirements and Contribution Ceilings
 - Registration Requirements
 - Reporting Requirements
 - Dissolution of the Ballot-Question Committee
 - Penalties
-

16.13 Political Action Committees (PACs)

16.14 Federal Regulatory Law Applicable to Political Activity

16.15 Federal Lobbying

- Lobbying Disclosure Act (LDA): Brief Synopsis
- Lobbying Definitions
- Lobbyist Registration
- Reporting Requirement under the LDA
- LDA and the Internal Revenue Code (IRC)

16.16 Gifts to Federal Public Officials

- Federal Gift Rules
- Gifts of Perishable Food Sent to House Offices for Staff
- Gifts of Transportation and Lodging in Connection with Charity Events

16.17 Prohibitions on Lobbying and Political Activities by Federal Grantees and Contractors (Office of Management and Budget Circular A-122)

- Prohibitions
- Allowable Activities
- Record Keeping and Reimbursement for Indirect Costs

16.18 Bipartisan Campaign Reform Act (BCRA)

- Soft Money – Non-Federal Funds
- Electioneering Communications
- Change in Rules Created by Supreme Court Decision in *Citizens United*
- BCRA Compliance

16.19 Conclusion