

AUGUST 3, 2015

Senate Judiciary Oversight Subcommittee Hearing on IRS and Political Tax Law

I had the honor of testifying in Washington, D.C., on July 29, 2015, before the Senate Judiciary Subcommittee on Oversight, Agency Action, Federal Rights and Federal Courts, chaired by Senator Ted Cruz, about the current IRS work on developing regulations to define political campaign activity for tax-exempts. (The picture below shows us, the witnesses, being sworn in.)

Getty Images - 482289438

image not found or type unknown

(Chip Somodevilla/Getty Images)

My written statement as Chair of the Drafting Committee of the Bright Lines Project, sponsored by Public Citizen, is posted [here](#).

[Here](#) is the video.

If they interest you, here are some passages to which you could scroll:

- * IRS Commissioner Koskinen, describing the political rulemaking underway in his opening statement, 41:10 to 42:10 minutes
- * Senator Coons' question to Commissioner Koskinen and his answer on the benefits of the rulemaking, and the rationale for covering all tax-exempts, 53:50 to 55:47 minutes
- * My opening statement for the Bright Lines Project, 2:44:23 to 2:48:30 minutes
- * Senator Coons' question to me, and my answer on drawing lines between (c)(3) and (c)(4) activity, etc., followed by a quip by Senator Cruz, 3:38:20 to 3:43:00 minutes.

RELATED CATEGORIES

- Private Foundations
- Public Charities
- Tax Treatment of Lobbying & Political Activities
- Unions, Associations, Clubs & Other Tax-Exempt Organizations

AUTHOR



Gregory L. Colvin
Emeritus

ABOUT OUR BLOG

Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

EDITORS



Eric K. Gorovitz
Principal