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ELECTION LAW *NEWS*

Developments in All Aspects of Political Law | May 2017

Justice Gorsuch's Appointment Likely Preserves Key Campaign Finance Precedents

By Jan Witold Baran and Stephen J. Kenny

Last month, Neil M. Gorsuch was sworn in as an Associate Justice of the Supreme Court of the United States. He replaced Justice Antonin Scalia, who passed away in February 2016. Justice Gorsuch is widely expected to be a similarly conservative member of the Court and will join the other conservative Justices in cases assessing the constitutionality of campaign finance laws.

As we pointed out last year in the wake of Justice Scalia's death, the Court is closely divided on campaign finance cases. The Court issued several 5-4 decisions striking down various campaign finance laws, including *FEC v. Wisconsin Right to Life*, 551 U.S. 449 (2007) (corporate electioneering communications); *Citizens United v. FEC*, 558 U.S. 310 (2010) (corporate independent expenditures); *Arizona Free Enterprise Club's Freedom Club PAC v. Bennett*, 564 U.S. 721 (2011) (providing matching funds to candidates accepting campaign subsidies); and *McCutcheon v. FEC*, 134 S.Ct. 1434 (aggregate contribution limits). Justice Scalia was in the majority in each case. His death, and the prospect of President Obama's nominee, Judge Merrick Garland, replacing him, jeopardized the continuing vitality of these precedents.

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Think Before You Contribute in NJ and NYC; Pay-to-Play Reminder for 2017 Elections

By D. Mark Renaud and Stephen J. Kenny

Although only a few jurisdictions are holding regularly scheduled elections this year, individuals should bear in mind the pay-to-play issues associated with making contributions in connection with these elections. One contribution from an individual employee (or that employee's spouse) may cause a company to lose out on contracting opportunities with state and local governments.

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Regulated Industry Contribution Bans at Issue in Illinois Fight Over Marijuana Money

By Caleb P. Burns and Eric Wang

Indiana may have been "Mary Jane's" home state in Tom Petty's iconic song about cannabis, but the neighboring state of Illinois wanted to limit her political rights. In 2013, Illinois enacted a ban on campaign contributions from medical marijuana businesses. A federal district court judge recently ruled the ban was unconstitutional, and the state has appealed the decision. The fight to exclude Ms. Jane from Illinois state politics should remind both lawmakers and campaign donors of some important aspects of campaign finance law that are often overlooked.

Illinois legalized medicinal marijuana in 2013, but it kept the industry on a very tight leash. Under the pilot program, a maximum of 22 cultivation centers and 60 dispensaries are permitted, and both types of businesses are required to obtain permits from state regulatory agencies.

As part of the pilot program, the Illinois state law prohibited these businesses, as well as any of their political action committees (PACs), from contributing to any candidates for state office. Libertarian Party state candidates who wished to receive contributions from medical marijuana businesses challenged the law. In late March 2017, Judge John Z. Lee of the U.S. District Court for the Northern District of Illinois held that the contribution ban was overbroad and the state lacked sufficient justification for it.

Under the Supreme Court of the United States' long-standing framework for contribution laws, making campaign contributions is a constitutionally protected form of political association subject to "intermediate scrutiny." This means that contribution limits and prohibitions must further a "sufficiently important" governmental interest and be "closely drawn to avoid unnecessary abridgment of associational freedoms."

Judge Lee held that Illinois had failed to provide any justification for why the state's existing limits on contributions were insufficient to address the state's purported interest in preventing corruption related to the marijuana industry. The judge also questioned why lower limits on contributions from medical marijuana businesses would not be a narrower means of addressing the corruption concern than an outright ban on contributions.

While the judge did not apply the more stringent "strict scrutiny" standard of judicial review for laws that regulate speech on the basis of content, the judge held that Illinois' singling out of the medical marijuana industry undermined the state's purported interest under the intermediate scrutiny standard of review. The judge noted that other highly regulated industries in Illinois, such as liquor and riverboat gambling businesses, were not subject to contribution bans.

Similar to the ruling on the Illinois law, a federal judge in Missouri earlier this month also invalidated a ban on contributions to Missouri state PACs from certain "heavily regulated industries," including state-chartered bank and trust companies, loan and investment companies, development finance corporations, insurance companies, railroad corporations, telegraph and telephone companies, and rural electric cooperatives. Missouri voters enacted the ban last year as part of the "Amendment 2" constitutional initiative (***Election Law News*, November 2016**). Applying the "intermediate scrutiny" standard of judicial review, Judge Ortrie D.

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Smith held that the ban was not "closely drawn" to further a "sufficiently important interest" to prevent corruption because "[t]he heightened risk of a quid pro quo exchange simply does not exist in a contribution to a PAC that independently decides how to spend a contributor's funds." (Amendment 2 separately prohibited all corporations from making contributions directly to candidates – a prohibition which was not challenged in the litigation.) The judge stayed the decision for 45 days, however, to allow Missouri a chance to file an appeal.

The Illinois and Missouri rulings do not categorically prohibit these or other states from enacting special campaign contribution restrictions or prohibitions on certain industries. However, they should serve as reminders to lawmakers that such laws must respond to specific, demonstrable corruption associated with the particular industries that are being singled out for special treatment. Moreover, any mechanisms that are enacted must have a sufficiently close nexus to addressing the purported corruption.

Conversely, the cases also may provide a road map for challenges against similar laws in other jurisdictions where there is insufficient evidence of corruption, or where the laws are drawn in a manner that is insufficiently close to addressing corruption. In Illinois, the fact that the contribution ban was enacted simultaneously with the legalization of medical marijuana, and prior to the state having had any experience with legalized marijuana's purported corruptive effect on state politics, certainly did not help in the state's defense of the law.

For donors, the Illinois and Missouri cases also should serve as a reminder that it is not enough merely to ensure that one's contributions are within the generally applicable amount limitations and source prohibitions. Many states have additional laws that may impose special contribution restrictions on certain regulated industries. For example:

- Georgia prohibits contributions to candidates for state Executive branch offices from entities (and any persons or PACs acting on their behalf) that are licensed or regulated by an elected Executive branch official or a board under the jurisdiction of such an official;
- Louisiana prohibits contributions to state candidates and PACs supporting or opposing candidates from entities involved in the gaming industry and from certain affiliated individuals;
- Mississippi prohibits campaign contributions to state Public Service Commission candidates and employees from businesses regulated by the agency and from certain affiliated individuals;
- New Jersey broadly prohibits political contributions from companies involved in banking, railroad, telephone, gas, electric, canal, aqueduct, and casino businesses, among others, as well as from certain affiliated entities and individuals.
- New York prohibits public utilities from using "revenues received from the rendition of public service within the state" to make political contributions.

These special contribution restrictions that apply to certain regulated industries are sometimes confused with "pay-to-play" laws, which are even more ubiquitous and are

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Regulated Industry Contribution Bans at Issue in Illinois Fight Over Marijuana Money *continued from page 3*

another layer of restrictions that companies must watch out for. Pay-to-play laws apply to companies holding government contracts and, oftentimes, entities and individuals affiliated with those contractors. Similar to the laws that apply to regulated industries, pay-to-play laws may involve special prohibitions or limitations on contributions, as well as additional disclosure requirements.

Wiley Rein's Election Law practice group advises clients on the regulated industry and pay-to-play contribution laws that exist nationwide, and will continue to monitor and provide updates on how Illinois's "dance with Mary Jane" goes on appeal, as well as any further developments in the Missouri case. ■

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Comment Period Open for New Jersey Pay-to-Play, Lobbying, and Campaign Finance Regulations

By Carol A. Laham and Louisa Brooks

A 60-day comment period is currently open for the New Jersey Election Law Enforcement Commission's (ELEC) readoption of its regulations, which include many of the state's campaign finance, lobbying, and pay-to-play provisions. Organizations subject to New Jersey's regulations have the opportunity to submit written comments to ELEC until June 30.

On March 27, the ELEC narrowly avoided automatic expiration of its regulations by voting to file a **Notice of Proposed Readoption**. Under a sunset provision of New Jersey state law, ELEC's regulations actually expired on March 25; however, the Commission was able to toll this expiration date for 180 days by filing its Notice on March 27 – the next business day following the Saturday expiration date. Now, written comments on the agency's readoption proposal may be submitted until June 30.

As described in the Notice, ELEC seeks to readopt its regulations in their current form, without amendments. The comment period for these regulations thus provides a valuable opportunity for organizations to weigh in on New Jersey's regulatory requirements in the campaign finance and lobbying space. In particular, business entities covered by New Jersey's pay-to-play laws may be interested in commenting on ELEC's regulations for the annual pay-to-play disclosure report, which are broader than the statute they implement.

For example, under the statute, a business entity that receives $50,000 or more in a calendar year from contracts or agreements with a public entity in New Jersey must file an annual report disclosing details about its state contracts if the business entity (or

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Comment Period Open for New Jersey Pay-to-Play, Lobbying, and Campaign Finance Regulations *continued from page 4*

its principals, partners, officers, directors, or any of their spouses) makes a political contribution of more than $300 to a candidate or public officeholder "having ultimate responsibility for the awarding of public contracts." N.J. Stat. Ann. § 19:44A-20.27.[1] The statute does not enumerate which offices fall into this category, but a plain language reading suggests that a public officeholder such as a state legislator – whose job responsibilities do not include awarding state contracts – would be excluded from the scope of the reporting requirements.

Nevertheless, relying on a signing statement made by then-Governor Richard Codey, ELEC unilaterally expanded the scope of the law to cover all contributions made to any public officer mentioned by the Governor in his statement. As a result, ELEC's regulations do not – as the statute mandates – require the annual report only when a business entity contributes to a candidate or public officeholder with "ultimate responsibility for the awarding of public contracts"; instead, a business entity triggers the report by making any contribution to a candidate or officeholder for any of the following offices: Governor, State Senate, General Assembly, county executive, freeholder, sheriff, clerk, surrogate, and member of a municipal, school board, and fire district governing body. See N.J. Admin. Code § 19:25-26.4(b)(3)(i).

This regulation is a drastic expansion of the New Jersey legislature's intent expressed in the statute requiring the business entity annual report. ■

Contact us if your organization is interested in submitting comments on this or any other ELEC regulation.

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[1]The "long form" annual report also is triggered by a contribution of more than $300 to a political party committee, legislative leadership committee, political committee, or continuing political committee. N.J. Stat. Ann. § 19:44A-20.27; N.J. Admin. Code § 19:25- 26.4(b)(3).

Please note that Maryland's semiannual pay-to-play report is due on May 31 from certain state and local government contractors, even if no reportable contributions have been made. For more information, please contact:

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Think Before You Contribute in NJ and NYC; Pay-to-Play Reminder for 2017 Elections *continued from page 1*

In New Jersey, there are elections for the offices of governor and lieutenant governor, every state legislative seat, and numerous county and municipal offices. New Jersey prohibits business entities from receiving a wide range of Executive branch contracts if the company, or its owners, officers, their spouses, and PACs, contribute more than a minimal amount to candidates for governor and lieutenant governor, legislative leadership committees, and state, county, and municipal party committees. Similar restrictions apply to contracts with the Legislative branch, counties, and municipalities.

In New York City, there are elections for citywide offices, borough presidents, and city council seats. Business entities that hold or seek contracts with the city may be covered by the city's pay-to-play law, which limits contributions from certain owners and officers of the contracting entity.

Finally, federal pay-to-play laws may apply to contributions made in connection with New Jersey and New York City elections. The U.S. Securities and Exchange Commission, the Municipal Securities Rulemaking Board, and the U.S. Commodity Futures Trading Commission each have rules that prohibit a range of financial firms from providing services to government entities following certain state and local political contributions by owners, officers, or employees.

Wiley Rein has deep experience providing advice on state and federal pay-to-play laws. We are prepared to assist you in navigating this complex area of campaign finance law.■

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Justice Gorsuch's Appointment Likely Preserves Key Campaign Finance Precedents *continued from page 1*

Although it is not known precisely how Justice Gorsuch will rule on campaign finance cases, it is widely expected that he will approach them with a similar skepticism toward burdens on political speech that his predecessor had. His decisions as a judge on the U.S. Court of Appeals for the Tenth Circuit reveal that he has a generally conservative jurisprudence, and he has been described as an originalist when it comes to constitutional construction.

Gorsuch has not had occasion to decide many campaign finance cases, but, in one such case, he joined an opinion striking down a Colorado campaign finance law that allowed party candidates to receive more contributions than write-in candidates. Gorsuch issued a concurring opinion noting the strong First Amendment protection afforded to the right to make campaign contributions. Whether this position will translate into advocating a higher level of scrutiny for campaign contribution limits than is currently applied remains to be seen.

It is also unclear whether Justice Gorsuch believes the First Amendment places stricter limits on the government's ability to require disclosure related to political spending. Justice Scalia famously defended the constitutionality of disclosure requirements, and seven of the eight remaining Justices have been broadly permissive of such laws. If Justice Gorsuch were to adopt a more skeptical position on disclosure, he would join Justice Clarence Thomas in this view. ■

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Recent Tax-Exemption Denials Demonstrate IRS Views on Political Campaign Intervention

By Michael E. Toner and Brandis L. Zehr

The Internal Revenue Service (IRS) recently denied tax-exemption under Section 501(c)(3) to two applicants, in part because their activities involved political campaign intervention. These denials offer insight into where the IRS draws the line between nonpartisan and political activities, providing helpful guidance for 501(c)(3) charitable organizations that are strictly prohibited from conducting any political campaign activities as well as 501(c)(4) social welfare organizations and 501(c)(6) trade associations that may conduct a limited amount of political campaign activities.

Primarily inviting one political party's candidates to speak at events. Inviting political candidates to speak at an organization's events in their capacities as candidates is generally not a political campaign activity if the organization provides an equal opportunity for other candidates seeking the same offices to speak at the event, no fundraising occurs, and the organization otherwise does not indicate any support for or opposition to the candidate in its communications about the event or during the event. (It is worth noting, however, that such events could nevertheless present campaign finance issues depending on the relevant jurisdiction's laws.) In one of the denials, the applicant invited 15 candidates to speak at the organization's meetings and 13 of the candidates were from one political party. Because the applicant did not demonstrate that it provided an equal opportunity for other candidates seeking the same offices to speak at its meetings, and otherwise did not demonstrate the educational purpose of the candidate appearances, the IRS determined that the applicant intervened on behalf of political candidates. This suggests that primarily inviting one political party's candidates to speak at events in their capacities as candidates could be sufficient to transform the events into political campaign activities absent documentation that the sponsoring organization provided an equal opportunity to competing candidates to speak at the events.

Linking to political candidates' campaign websites. Links to campaign websites and other candidate-related materials are not per se political campaign activities. However, one of the applicants included a link on its website to a political event featuring a current Senator and current Senatorial candidate. The applicant did not link to any other candidates' websites or events. Similar to inviting primarily one political party's candidates to speak at events, the IRS determined that the link also constituted political campaign intervention because not all candidates for the office were equally represented and the applicant did not explain how including the link furthered a 501(c)(3) purpose. Although including a hyperlink on an organization's website or in social media posts may seem harmless, this denial demonstrates that the IRS evaluates organizations' digital activities as much as their physical activities.

Conducting GOTV programs in a partisan manner. 501(c)(3) organizations are permitted to sponsor voter registration and get-out-the-vote (GOTV) programs as long as the programs are conducted in a nonpartisan, neutral manner and do not favor a political party or candidate. In one of the denials, the applicant's meeting minutes indicated that its GOTV program would focus on turning out voters belonging to one political party

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or affiliated with a particular ideological issue group. The IRS determined that the applicant's GOTV program was conducted in a partisan manner by targeting voters who tended to support one political party's candidates and, accordingly, constituted political campaign intervention. Although this has been a long-standing IRS position, it is a good reminder that organizations conducting nonpartisan voter registration and GOTV programs should adequately document that these programs were, in fact, conducted in a nonpartisan manner.

Using political jargon to describe activities. One of the applicants planned to conduct a variety of election-related activities, including educating voters and hosting candidate forums or debates. A 501(c)(3) organization may only conduct these activities if they are carried out in a nonpartisan manner. Not only did the applicant fail to describe how it planned to conduct these activities in a nonpartisan manner, but the applicant also used political jargon to describe these election-related activities. For example, the title of a program was "Political Activism Begins Outside the Box," it listed a purpose as "becoming the place for political action, ideas, education and camaraderie," and it explained its intent of educating voters was "always playing to win." The applicant may very well have intended to conduct its election-related activities in a nonpartisan manner, but the IRS found this political language to be problematic and an indication that the activities would result in political campaign intervention. How an organization describes its activities is just as important as how it actually conducts its activities. ■

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Trump Tax Windfall for Pass-Through Entities? Stay Tuned.

By Michael J. Grace

Even before the Trump Administration in April 2017 publicly outlined its tax-reform proposals, tax advisors had begun strategizing about using pass-through entities to reduce the federal income tax rate on income from performing services. Tax policy wonks and budget hawks have warned that this "windfall" would abuse and jeopardize projected revenues from a reformed tax system. While we await the details of the Trump Administration's proposals and proposed legislation, let's consider the possibilities and how the rules might address them.

Pass-Through Entities

For tax purposes, the term "pass-through entity" refers to a legal entity that itself is not subject to income tax. Instead, the entity's income passes or "flows" through to the entity's owners who report the income on their own income tax returns. Pass-through entities generally include partnerships, limited liability companies (LLCs) except single member LLCs, and Subchapter S corporations ("S" corporations). Regular corporations ("C" corporations), by contrast, are themselves subject to income tax, and their shareholders are taxable on corporate income distributed to them as dividends.

Current and Proposed Rates

Currently, compensation including salaries and wages and income earned from serving as an independent contractor (sometimes referred to as "1099 income") is taxable at a maximum federal income tax rate of 39.6%. Income other than capital gains that flows through from pass-through entities is also subject to a maximum rate of 39.6%.

Under the Trump Administration's outlined tax-reform proposals, "business" income from both corporations and pass-through entities would be taxable at a maximum rate of 15%. "Personal" income such as salaries and wages would be taxable at a maximum rate of 35%, down from 39.6% currently. See "2017 Tax Reform for Economic Growth and American Jobs" (April 27, 2017). Consequently, pass-through income could be taxed at a rate up to 20% lower than the tax rate on personal income.

The Issue

By arranging to earn services income through a pass-through entity instead of directly, could an individual including a doctor, lawyer, or other professional convert income traditionally taxable at personal rates (up to 35% under the proposals) into business income taxable at a maximum rate of 15%?

The Answer

The answer appears to be yes, but only if the arrangement is structured around existing rules and any new rules that do not successfully thwart the technique.

Existing Rules

Existing rules address the character of income and require reporting of services income to the IRS. Under long-standing rules, income flowing through a pass-through entity to its owners retains its underlying character determined at its source. See Internal Revenue Code Sections 702(b) (partnerships) and 1366(b) (S corporations).

Payors of compensation report it to recipients and the IRS on Form W-2 (Employees) or Form 1099 (Independent Contractors). The IRS has become adept at matching the

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reported information to individual tax returns. For example, if the IRS has received a Form 1099 but does not see the reported amount on the payee's income tax return, then the IRS's computers typically generate a notice to the taxpayer requiring an explanation.

The IRS could use these reporting rules and procedures to prevent some inappropriate results. For example, even if an employee were to instruct an employer to issue a Form W-2 to the employee's pass-through entity (and even if the IRS unlikely accepted the Form), the reported income would retain its compensatory character. Similarly, even if an independent contractor were to instruct the payor to issue a Form 1099 to a pass-through entity, the income would retain its character as nonemployee compensation. By matching, as it already can, Form W-2 or Form 1099 to an individual's tax return, the IRS could satisfy itself that the income was properly taxed at personal rates.

More Creative Approaches

But what if an individual structured or restructured an arrangement around these reporting rules? For example, an individual forms a partnership, LLC, or S corporation and holds the entity out as conducting a business. The individual instructs clients and customers to pay the pass-through entity directly for services rendered. No Form W-2 or Form 1099 is issued because technically it's not required. The individual characterizes the payments as flow-through income taxable at 15%.

Commentators on tax policy have warned that the "Kansas experience" portends abusive results at the federal level. In 2013, Kansas abolished its state income tax on pass-through entities. Thousands of residents have reacted to the change by converting themselves to pass-through entities and claiming that all the income they receive from the entity, including income from performing services, is exempt from Kansas income tax. The state's collections of income tax have significantly declined.

Possible Responsive Rules

Publicly acknowledging the potential for abuse, prominent members of the Trump Administration have stated confidently that responsive rules can and would be issued. At the press conference unveiling the Administration's tax-reform outline, U.S. Treasury Secretary Steven Mnuchin stated, "We will make sure that there are rules in place so that wealthy people can't create pass-throughs and use that as a mechanism to avoid paying the tax rate they should be paying on the personal side." Earlier, at a tax policy forum held in October 2016, Wilbur Ross – since appointed U.S. Secretary of Commerce – dismissed concerns about the difficulty of thwarting abuses, stating, "If all the people in Washington, if all the lawyers, if all the tax experts can't figure out how to draft a simple thing like that successfully, they ought to quit."

Technical Challenges

Notwithstanding these expressions of confidence, responsive rules would prove technically challenging to write. They also would further complicate the Internal Revenue Code or Regulations, contradicting the Trump Administration's stated goal of tax simplification.

Anti-abuse rules could take various forms. For example, they could prescribe that no more than a stated percentage of income from a pass-through entity qualifies for the 15% rate, the remaining flow-through income having to be taxed at the personal rates. Upon proposing his own tax reform

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ideas in 2014, Dave Camp, then Chairman of the House Ways and Means Committee, suggested such an approach. Another possibility would consist of prescribing that all pass-through income from particular categories of personal services (for example, medicine, law, accounting, and consulting) must be taxed at the rates on personal income rather than the 15% maximum rate on business income.

Predicted Responses and the Future

Endeavoring to exploit a planning opportunity, or at least front-run the effective date of any future rules attacking it, aggressive taxpayers might not wait to convert themselves to pass-through entities. More cautious taxpayers will await the details. Only in the fullness of time will we know the answers to three questions: First, will a reformed Internal Revenue Code in fact tax business income from pass-through entities at lower rates than wages, salaries, and other compensation? Second, if so, will the amended rules seek to prevent abusive results? Third, will any anti-abuse rules succeed? Stay tuned. ■

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Removing The Chill – Religious Liberty Executive Order

By Robert D. Benton

On May 4, 2017, President Trump issued an **Executive Order** Promoting Free Speech and Religious Liberty.

Due in large part to the President's campaign promise to "totally destroy" the Johnson Amendment and a purported early draft of the Executive Order obtained and published by The Nation in February, all sides of the debate over increased political activity by religious entities and charities were geared up for a lengthy legal battle. What actually happened, as is often the case, did not live up to the hype.

Since enactment, the Johnson Amendment has effectively prohibited Section 501(c)(3) entities (charities, churches, and educational organizations) from engaging in political activity without losing their tax exemption. That being said, there is widespread agreement that the IRS has failed to enforce the spirit of the law in all but the most extreme cases. So, what was the problem?

What rankled politically active religious leaders the most was that the threat of losing tax-exemption often kept religious leaders and organizations from speaking publicly about political issues and candidates, even though the issues supported by a particular candidate carried significant religious importance. In effect, the Johnson Amendment, while almost never enforced, chilled political speech by religious leaders.

The new Executive Order specifically directs the Secretary of the Treasury to refrain from "any adverse action" against

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501(c) organizations that speak on "moral or political issues from a religious perspective, where speech of similar character has, consistent with law, not ordinarily been treated as participation or intervention in a political campaign on behalf of (or in opposition to) a candidate for public office." Assuming the current IRS policy of non-enforcement against churches that have blatantly endorsed candidates from the pulpit (i.e., not ordinarily treating it as prohibited political activity) is consistent with law – the IRS could hardly argue otherwise – the Executive Order could give religious groups real confidence to speak out on political issues and candidates without fear of adverse IRS action.

We should note that this new confidence builder is a far cry from an actual repeal of the Johnson Amendment (which would take congressional action). Further, the Executive Order will be susceptible to any court action ruling that the IRS's previous policy of non-enforcement is, in fact, not consistent with law. Will attorneys across the country begin advising religious groups that most political activity is now fair game? I doubt that seriously; however, those religious organizations already pining to get involved in the political process will likely be a good bit more aggressive than they were.

One additional thing to note is the complete lack of legal challenges to the Executive Order filed so far. This is another indication that it did little more than enshrine the status quo. And with many Evangelicals interested in issues trending to the right of the political spectrum, historically African-American churches interested in issues trending to the left of the political spectrum, and Catholics on both sides, we likely will not see a groundswell of complaint from either side. ■

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Robert L. Walker, Panelist

ABA Section of Administrative Law & Regulatory Practice's 2017 Lobbying Institute

May 18, 2017 | Washington, DC

Online and Social Media Compliance for PACs & Grassroots Advocacy
Michael E. Toner, Speaker

Public Affairs Council

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Corporate Political Activities 2017: Complying with Campaign Finance, Lobbying and Ethics Laws
Jan Witold Baran, Co-Chair

Caleb P. Burns, Speaker

Practising Law Institute

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