

Updated Version of Election Law Primer Now Available

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The Election Law Primer for Corporations, Third Edition, by Jan W. Baran is available from the American Bar Association. The Primer provides a thorough analysis of the federal statutory and regulatory schemes affecting the political affairs of corporations, their PACs and trade associations. Campaign finance, lobbying and soft money are all covered by the Primer, which has been revised to incorporate an analysis of the Bipartisan Campaign Reform Act of 2002. Included in this third edition is a new chapter explaining the tax considerations of political activity—from the deductibility of lobbying expenses to the taxation of political expenditures by 501 (c) organizations to the various IRS tax filings for PACs and other political organizations.