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Nota di contenuto	Tax-Exempt Organizations and Constitutional Law: Nonprofit Law as Shaped by the U.S. Supreme Court; Contents; About the Author; Preface; Book Citations; CHAPTER 1: Introduction to the U.S. Constitution and Nonprofit Law; 1.1 Overview of Relevant Portions of the Constitution; (a) Relevant Portions of the Original Constitution; (b) Relevant Portions of Amendments; 1.2 Role of the Supreme Court and Basic Principles; (a) Principle of Separation of Powers; (b) Role of the Judiciary; (c) Role of the Supreme Court; (d) Policy of Stare Decisis; (e) Facial and As Applied Challenges (f) Congressional Findingsg) Severability; 1.3 Concept of the Nonprofit Organization; 1.4 Doctrine of Private Inurement; 1.5 The Supreme Court's Definition of Nonprofit Organization; 1.6 The Supreme Court's View as to Eligibility for Tax Exemption; 1.7 The Supreme Court's Rationale for Tax Exemption; 1.8 Public Policy Doctrine; (a) Basic Principles; (b) Race-Based Discrimination; (c) Gender-Based Discrimination; (d) Affirmative Action Principles; 1.9 Freedom of Association Principle; 1.10 The Commerciality Doctrine; 1.11 Constitutionality of Lobbying Limitation

1.12 Tax Exemption as Government Subsidy(a) Religious Organizations Real Estate Tax Exemption Case; (b) Limitation on Lobbying Case; (c) Racially Discriminatory School Case; (d) Commerce Clause Case; (e) Establishment Clause Standing Case; (f) Other Litigation as to Subsidy Issue; (g) Tax Expenditures; CHAPTER 2: Nonprofit Organizations and the Religion Clauses; 2.1 Historical Perspective; 2.2 Overview of Religion Clauses; 2.3 Free Exercise Clause; 2.4 Establishment Clause; 2.5 Establishment Clause Standards; (a) Lemon Tests; (b) Endorsement Test

2.6 Tax Exemption for Religious and Other Organizations(a) Tax Exemption in General; (b) Tax Exemption for Religion; (c) Mooting of Tax Refund Cases; 2.7 Government Assistance to Religious Schools; 2.8 Government Assistance to Other Religious Activities; 2.9 Establishment Clause and Religious Symbols; 2.10 Disputes over Church Property; 2.11 Employment Discrimination Laws and Ministerial Exception; (a) Basic Principles; (b) Definition of Minister; CHAPTER 3: Nonprofit Organizations and the Commerce Clause Generally; 3.1 Historical Perspective

3.2 Dormant Commerce Clause Basic Principles 3.3 Facts of Nonprofit Organization Case; 3.4 Majority Opinion in Nonprofit Organization Case; (a) Summary of Opinion; (b) Focus on Charitable Tax Exemptions; (c) Subsidy Concept Revisited; 3.5 Dissents; (a) Second Dissent; (b) First Dissent; CHAPTER 4: Health Care Reform Law and the Commerce Clause; 4.1 Commerce Clause in General; 4.2 Necessary and Proper Clause; (a) Basic Principles; (b) Civil-Commitment Statute Case; 4.3 Analytical Framework Established by the Court; (a) Wheat Farmer Case; (b) Firearms Possession Case

(c) Gender-Motivated Violence Case

## Sommario/riassunto

A comprehensive guide to understanding the theory and implications of constitutional law as it relates to tax-exempt organizations Although the U.S. Constitution does not make any reference to nonprofit organizations-not surprising, since the Constitution is not a framework for the structure of the entirety of U.S. society-the Supreme Court has effusively shaped nonprofit law. Now, leading nonprofit law expert Bruce R. Hopkins discusses how tax-exempt organizations, including educational, religious, and healthcare institutions, are directly affected by constitutional law decisions and

2. Record Nr.	UNISALENTO991002495769707536
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Titolo	Discours à Madame de La Sablière : sur l'âme des animaux / La Fontaine ; commentaire littéraire et philosophique par H. Busson et F. Gohin
Pubbl/distr/stampa	Genève : Droz, 1950
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