

**BakerHostetler**



## A View of the Sector

Alexander Reid and Rosemary Fei

January 19, 2023



1



**Rosemary E. Fei**  
Adler & Colvin  
Principal  
Washington, D.C.  
T +1.415.421.7555  
[rfei@adlercolvin.com](mailto:rfei@adlercolvin.com)

**BakerHostetler**



Rosemary Fei has been representing nonprofit and tax-exempt organizations for over three decades with the law firm of Adler & Colvin, San Francisco. The firm focuses on the nonprofit sector, and her practice spans the range of legal issues arising from nonprofit or tax-exempt status, with emphasis on political and lobbying activities and nonprofit corporate governance.

Ms. Fei is the Chair of the Exempt Organizations Committee, Tax Law Section, American Bar Association, having previously served as a Vice Chair, and before that co-chairing its Subcommittee on Political and Lobbying Organizations and Activities. She currently sits on the board of Possibility Labs (a national incubator for racial and economic justice projects); chaired the board of Redefining Progress (a sustainability think tank); and has served as a director of CalNonprofits (California's trade association for charities), The Conservation Campaign (the 501(c)(4) affiliate of The Trust for Public Land), Center for Lobbying in the Public Interest, CompassPoint Nonprofit Services, and The Marine Mammal Center.

In addition to being a practitioner, Ms. Fei writes and teaches, and has been an expert news commentator in print and broadcast media.

2



**Alexander L. Reid**  
BakerHostetler  
Partner  
Washington, D.C.  
T +1.202.861.1676  
[areid@bakerlaw.com](mailto:areid@bakerlaw.com)

**BakerHostetler**



Alexander Reid is a partner and national leader of BakerHostetler's Tax-Exempt Organizations and Charitable Giving Team. He has a broad-based tax practice that includes governance, planning, internal investigations, and controversy matters for taxable and tax-exempt clients including hospitals, colleges and universities, trade associations, family offices, and grant-making institutions such as private foundations and sponsors of donor advised funds.

Mr. Reid previously served as legislation counsel to the Joint Committee on Taxation, United States Congress, and as a Fellow at the Office of Tax Policy, United States Department of Treasury. With his experience in public policy matters, he assists clients seeking legislation and regulatory guidance from Congress, Treasury, and the IRS and helps them navigate audits, appeals, investigations, and litigation.

Mr. Reid is Vice Chair of Exempt Organizations Committee, Tax Law Section, American Bar Association, having previously co-chairing its Subcommittee on International, Unrelated Business Taxable Income, and Private Foundations.

3

## Agenda

**BakerHostetler**



- **Congress**
  - Leadership
  - Inflation Reduction Act
  - Secure Act 2.0
  - Expired & Expiring Provisions
  - ACE Act
- **Judiciary**
  - Jawboning vs Free Speech
  - End of Donor Disclosure?
  - (In)Validity of Regulations
  - Affirmative Action
- **Treasury**
  - Leadership
  - Direct Pay Notice
  - Priority Guidance Plan
  - Cryptocurrency
- **States**
  - Platform Charities
  - Voter Registration
  - Abortion
  - Drugs
  - Teaching About Racism

4

---

# Congress

5

## Leadership

---

### Republicans Win Majority of House of Reps.

- Kevin McCarthy (R-CA) replaces Nancy Pelosi (D-CA) as Speaker of the House of Reps.
- Jason Smith (R-MO) replaces Richard Neal (D-MA) as Chair of House Comm. on Ways and Means



### Democrats Retain Majority of Senate

- Chuck Schumer (D-NY) continues as Majority Leader of the Senate
- Ron Wyden (D-OR) continues as Chair of the Senate Finance Committee



6

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

Title search: A View of the Sector

Also available as part of the eCourse

[2023 Nonprofit Organizations eConference](#)

First appeared as part of the conference materials for the  
40<sup>th</sup> Annual Nonprofit Organizations Institute session  
"A View of the Sector"