



Governing Nonprofit Organizations: Federal and State Law and Regulation

By Marion R. Fremont-Smith

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The nonprofit sector is a vital component of our society and is allowed the greatest freedom to operate. The public understandably assumes that since nonprofit organizations are established to do good, the people who run nonprofits are altruistic, and the laws governing nonprofits have reflected this assumption. But as Marion Fremont-Smith argues, the rules that govern how nonprofits operate are inadequate, and the regulatory mechanisms designed to enforce the rules need improvement.

Despite repeated instances of negligent management, self-interest at the expense of the charity, and outright fraud, nonprofits continue to receive minimal government regulation. In this time of increased demand for corporate accountability, the need to strengthen regulation of nonprofits is obvious. Fremont-Smith addresses this need from a historical, legal, and organizational perspective. She combines summaries and analysis of the substantive legal rules governing the behavior of charitable officers, directors, and trustees with descriptions of the federal and state regulatory schemes designed to enforce these rules. Her unique and exhaustive historical survey of the law of nonprofit organizations provides a foundation for her analysis of the effectiveness of current law and proposals for its improvement.

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Editorial Review

Review

Whether you call it civil society, social capital, or the nonprofit charitable sector, this vital and diverse sector deserves the highest quality of attention by democratic institutions, citizens, and scholars. Marion Fremont-Smith provides the single best resource for understanding the issues raised by government regulation of religions, foundations, social services agencies, hospitals, arts organizations, and other parts of the nonprofit sector. While making a compelling argument in favor of the trend toward federal regulation instead of the patchwork of state supervision and neglect that still exists, the book manifests clarity, erudition, and fairness on every page and should help elevate the study of this crucial part of society. (Martha Minow, Harvard Law School, and author of *Partners, Not Rivals: Privatization and the Public Good*)

Marion Fremont-Smith's *Governing Nonprofit Organizations* is an impressive work of scholarship that will significantly add to the field of nonprofit literature. There is no other single volume that covers the range of the subjects dealt with in this book. There are general works about the history of philanthropy, the scope and functioning of the nonprofit sector, the economics or sociology of the nonprofit sector, and specific problems of the nonprofit sector, but there is no comprehensive volume which focuses on the history of the law of charities and of governmental regulation of the nonprofit sector, much less one that couples with that history a detailed examination of the problems inherent in the present regulatory structure. (Joel L. Fleishman, Duke University Law School)

Marion Fremont-Smith's *Governing Nonprofit Organizations* is an important contribution to the understanding of nonprofit organizations. Dealing with their historical setting in a mixed economy, the rationale for their extensive subsidization, and the effectiveness of their regulation and how it can be improved, it will be must reading for trustees, managers, and lawyers in the mushrooming private nonprofit sector, as well as researchers and public policymakers. (Burton Weisbrod, Northwestern University, and author of *The Nonprofit Economy*)

As an attorney who's spent most of his professional life representing nonprofit organizations, I can say without fear of significant contradiction that this book will be welcomed as an invaluable addition to the literature of the field. (Robert H. M. Ferguson, Patterson, Belknap, Webb, and Tyler, LLP)

This new book does not disappoint as it ranges widely from the history of rules about establishing charitable trusts and corporations, to the intricacies of the Internal Revenue Code, and on to the crazy quilt of state regulations regarding the duties of donors and trustees...The book should be essential reading and a reference for anyone responsible for--or just interested in--nonprofit governance, especially those trying to formulate new standards and regulations in response to the recent exposés of malfeasance in the sector. (Leslie Lenkowsky *Chronicle of Philanthropy* 2005-01-01)

About the Author

Marion R. Fremont-Smith is Senior Research Fellow, Hauser Center for Nonprofit Organizations, Kennedy School of Government, Harvard University. She served as Assistant Attorney General and Director of the Division of Public Charities in Massachusetts, and is a retired partner of Choate, Hall and Stewart.

Users Review

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