



Case Western Reserve Law Review

Volume 62 | Issue 3

2012

Laura Chilsolm and the Mandel Center for Nonprofit Organization

David C. Hammack

Follow this and additional works at: <https://scholarlycommons.law.case.edu/caselrev>

 Part of the [Law Commons](#)

Recommended Citation

David C. Hammack, *Laura Chilsolm and the Mandel Center for Nonprofit Organization*, 62 Case W. Res. L. Rev. 627 (2012)
Available at: <https://scholarlycommons.law.case.edu/caselrev/vol62/iss3/6>

This Tribute is brought to you for free and open access by the Student Journals at Case Western Reserve University School of Law Scholarly Commons. It has been accepted for inclusion in Case Western Reserve Law Review by an authorized administrator of Case Western Reserve University School of Law Scholarly Commons.

LAURA CHISOLM AND THE MANDEL CENTER FOR NONPROFIT ORGANIZATIONS

David C. Hammack[†]

I share the general admiration of Laura Chisolm's intelligence, hard work, focus, sense of perspective, and sparkling good humor. What I especially want to celebrate is the remarkable contribution she made to the Mandel Center for Nonprofit Organizations over what is likely to be the entire quarter century of the Center's history. I worked closely with Laura for more than fifteen years at the Mandel Center. We were both proud of our work for the Center, though we felt at every stage that there was much, much more to be done, and that our best efforts had not brought about the essential changes and commitments that we sought. Laura's illness and premature death ended our efforts far too soon.

Laura first became involved with the center when we were developing its innovative Master's of Nonprofit Organizations degree ("MNO"). That a member of the law school faculty played an important role in this degree was eminently appropriate. Mort Mandel had decided to create the Mandel Center after talking with several people including John Simon of the Yale Law School. According to one story, at least, Mr. Mandel first approached the Case Western Reserve ("CWRU") Law School about the possibility of creating a nonprofit leadership program. When CWRU's schools of social work and management agreed to take the lead and sponsor the center, the law school was quickly added, and under the initial arrangements the Center's director reported to a "troika" of three deans—one each from the three schools.

[†] Haydn Professor of History, Case Western Reserve University

From the beginning it was agreed that a course on the law of tax-exempt, nonprofit organizations would form a key part of the Masters of Nonprofit Organizations degree. The idea was not to turn nonprofit leaders into lawyers, or to pretend to enable them to make legal judgments. The goal was, rather, to equip nonprofit leaders with enough knowledge about the law to enable them to recognize most legal issues when they met them. It was also to help nonprofit leaders think clearly about policy alternatives. Laura often pointed out that a law degree could also prepare people for nonprofit leadership, and I know she was proud of the law school's record in educating nonprofit lawyers. But she also agreed strongly that education in legal thinking should clearly be included in the ideal curriculum for the nonprofit field. The nonprofit law course has been one of the MNO's distinguishing features.¹

Laura Chisolm was exceptionally well suited to develop the nonprofit law course—and to playing an important leadership role in the Mandel Center in general. As others have noted (and as my daughter—who earned her law degree at the law school and studied with Professor Chisolm—has told me), she was an excellent teacher of the law. The range of her law courses, from legislation and social policy to property and to wills and trusts, as well as the law of nonprofit organizations—was particularly relevant to the nonprofit field. Over the course of her career, she built extensive experience with nonprofit leaders in many fields: as a member of a Rainbow Babies and Children's Hospital Advisory Committee on Sudden Infant Death Syndrome, an Ohio Committee on Child Welfare Services, a Support Centers of America Committee on Quality Education for Trustees, and as pro bono legal advisor to several small nonprofit organizations. I'm sure she had more experience with university legal matters than she might have wished as a member of Case Western Reserve University's Faculty Grievance Panel, its Promotion and Tenure Committee, and several committees concerned with matters especially relevant to women faculty. Laura also served as a trustee of Covenant Early Childhood Programs, WomanSpace, and the Ohio Ballet.

Laura Chisolm brought more than intelligence, good sense, humor, and experience to the Mandel Center. She also brought recognized professional expertise. For two decades she played a prominent part in NYU's National Center on Philanthropy and the Law.² She long

¹ *MAND 450-Law of Nonprofit Organizations*, MANDEL CENTER FOR NONPROFIT ORGANIZATIONS: CASE WESTERN RESERVE UNIVERSITY, <http://mandelcenter.case.edu/academics/courses/MAND450> (last visited Jan. 30, 2011).

² N.Y. Univ. Sch. of Law, *Past Advisory Board Members*, NATIONAL CENTER ON

chaired the Important Developments Subcommittee of the ABA Taxation Section's Committee on Exempt Organizations.³ And she worked with the American Law Institute's Law of Nonprofit Organizations Project, as well as the Study Committee on the Regulation of Charities of the National Conference of Commissioners on Uniform State Laws.⁴ Among her last publications was *The Federal Tax Treatment of Charitable Organizations* (which she wrote with John Simon of Yale and Harvey Dale of NYU) in the field-defining *The Nonprofit Sector: A Research Handbook*.⁵ She published on such varied topics as health organizations and tax exemption,⁶ politics and charity and tax exemption,⁷ "tax-induced distortions,"⁸ and nonprofit advocacy.⁹ Some of her most important published work dealt with the tension between "accountability" and the right to advocate—and to raise money for advocacy.¹⁰

I want to end by emphasizing the quality of the vision that Laura Chisolm brought to her leadership roles within the Mandel Center, and also by emphasizing her tough, persistent commitment to the notion that the Mandel Center could play a role of great value for Case Western Reserve University, and for the nonprofit, nongovernment field in general.

Laura represented the CWRU Law School in the Mandel Center's faculty leadership from 1994 to the end of her life. In the internal

PHILANTHROPY AND THE LAW, http://www1.law.nyu.edu/ncpl/about/past_members.html (last visited Jan. 30, 2011).

³ Case Western Reserve University, *Law School to Honor Professor Laura Chisolm*, THE DAILY (Sep. 20, 2011), <http://cwru-daily.com/news/?p=2536>.

⁴ The Nat'l Conference of Commissioners on Unif. State Law, *Minutes Meeting of the Executive Committee Uniform Law Commission*, UNIFORM LAW COMMISSION 1 (July 8, 2010), <http://www.uniformlaws.org/Shared/Docs/Executive/ExecMin070810.pdf>.

⁵ John Simon, Harvey Dale & Laura Chisolm, *The Federal Tax Treatment of Charitable Organizations*, in THE NONPROFIT SECTOR: A RESEARCH HANDBOOK 267 (Walter W. Powell & Richard Steinberg eds., 2d ed. 2006).

⁶ See Victoria Bjorklund & Laura B. Chisolm, *Exempt Organizations*, 55 TAX. LAW. 1167, 1171 (2002) (discussing application of the community benefit standard to health maintenance organizations).

⁷ See Laura Brown Chisolm, *Politics and Charity: A Proposal for Peaceful Coexistence*, 58 GEO. WASH. L. REV. 308 (1990) (arguing that, as currently applied, the section 501(c)(3) prohibition on campaign intervention is constitutionally questionable).

⁸ See Laura B. Chisolm, *Exempt Organization Advocacy: Matching the Rules to the Rationales*, 63 IND. L.J. 201, 286–87 (1988) (discussing the distortion of the charitable form for private gain in the context of nonprofit advocacy activities).

⁹ See *id.* (providing a comprehensive treatment of the ongoing debate over nonprofit organization advocacy).

¹⁰ See *id.* at 277–299 (discussing the conflict between a charitable institution's advocacy activities and its ability to adequately represent the views of those it seeks to serve, and suggesting ways in which the limits placed on nonprofit advocacy activities could be restructured to reflect the underlying rationales).

affairs of the Center, she was probably the most active senior member of the faculty apart from those who served in the executive director role. She represented the faculty on the Center's Program Faculty Executive Council and served for many years on a series of committees in which the Center's Executive Director and a few leading members of the faculty met with representatives from the Mandel Foundation. Consistently, she pushed for the highest standards in recruiting students—the highest standards in terms of leadership potential as well as academic capabilities. She pushed for an effort to attract and recruit students on a national and indeed international basis. She insisted that an "A" meant "truly excellent work." She pressed for the highest standard of research and publication by the Center's faculty and in its journal. She understood that the best way for a serious research university to contribute to nonprofit leadership in its own city was to offer the best possible education in each field it takes up—and she knew from her wide personal experience that Cleveland's legal community and internationally notable nonprofit organizations make it one of the best places anywhere for excellence in nonprofit leadership education. Her own record of professional achievement and first-rate teaching perfectly illustrates her case. I miss her.