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## Professor Ed Zelinsky Publishes Paper on Applying the First Amendment to IRS Code



Professor Ed Zelinsky's paper focuses on how the first amendment applies to the IRS Code which forbids non-profit organizations from intervening in political campaigns.

"On its face, Minnesota Voters Alliance is about which t-shirts, hats, and buttons voters can wear at the polls. However, the Court's First Amendment analysis in Minnesota Voters Alliance extends beyond apparel at polling places. That decision impacts the ongoing debate about the Johnson Amendment, the now controversial provision of the Internal Revenue Code ("Code") that forbids organizations listed in section 501(c)(3) from intervening in political campaigns," Zelinsky writes.

The paper was published recently in the **Albany Law Review**. It is also available on **SSRN**.