



STETSON UNIVERSITY

February 7, 2013

Ciara Torres-Spelliscy
Assistant Professor of Law
Stetson University College of Law
1401 61st St S
Gulfport, FL 33707

James Katz
c/o The Office of the New York State Attorney General
120 Broadway, 25TH Floor
New York, NY 10271

Re: Proposed New York State Charity Disclosure Regulations

Dear Mr. Katz,

I am an Assistant Professor of Law at Stetson University College of Law in Florida.¹ I am an expert on campaign finance. I write to strongly applaud the efforts of New York Attorney General Eric Schneiderman to bring increased transparency to social welfare organizations (501(c)(4)s) that act as opaque intermediaries in federal, state and local elections. I also encourage you to cover trade associations (501(c)(6)s) in the final rule. Trade associations have played a similar role as social welfare organizations in facilitating dark money in politics.

For more information on the problem of nonprofits hiding the true sources of money in politics, I encourage you to reference my recent law review article: Ciara Torres-Spelliscy, *Hiding Behind the Tax Code, the Dark Election of 2010 and Why Tax-Exempt Entities Should Be Subject to Robust Federal Campaign Finance Disclosure Laws*, 16 NEXUS: CHAP. J. L. & POL'Y 59 (2011), http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1833484.

By appropriately regulating through the Charities Bureau, New York State may provide transparency for the sources of campaign finance funding for the nation.

Sincerely,

Ciara Torres-Spelliscy

¹ I write on my own behalf and not on behalf of my University.