

## NONPROFIT ORGANIZATIONS & RELIGIOUS INSTITUTIONS



That difference isn't limited to the tax code or to how your board operates. It's how you interact with your donors. How you manage your employees and volunteers. How you tell your story. How you advance your mission with greater competition for resources—and how that mission drives everything you do.

At Husch Blackwell, we're different, too. We're an uncommon firm with an uncommon industry focus, giving us the operational knowledge to provide client-specific solutions to legal and business challenges. We don't just know the law; we know our clients' worlds. In the nonprofit arena, that means we have a Nonprofit Organizations & Religious Institutions (NORI) team of 40+ professionals practicing in more than 20 offices across the country, with experience in virtually every area of the law.

Our NORI team is directly experienced in working with a variety of nonprofits: churches, denominational bodies, museums, schools and educational institutions, hospitals and health systems, community foundations, and other organizations. We understand the distinct, myriad differences in how these organizations operate, and we maintain an up-to-date knowledge of the nonprofit industry and its broader trends. We're eager to get to know our clients—and our clients' missions.

A one-stop shop for clients, the NORI team operates as a firm within a firm. We bring together dozens of attorneys with experience working with tax-exempt clients, and we combine that knowledge with the resources of a national firm of more than 1,000 legal professionals. Clients work

*“Working with this team provided the Archdiocese of Milwaukee the confidence it needed in making difficult legal decisions under a challenging set of circumstances. Their patient and systematic approach helped us to reach our goals, and their leadership style upheld the values we hold forth as a religious institution.”*

— The Most Rev.  
Jerome E.  
Listecki,  
Archbishop of  
Milwaukee —

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with a dedicated small team that knows and understands their organization but also receive the benefits of a massive, behind-the-scenes legal team ready to resolve any matter that arises.

### **Religious entities**

Alongside our general nonprofit focus, a group of NORI team members concentrates specifically on religious institutions and has tremendous experience working with these groups. Three of our attorneys are members of the National Diocesan Attorneys Association, which requires the recommendation of a bishop, and one has been named to the Order of St. Gregory the Great by Pope Francis; one of our co-leaders serves as Chancellor of the Missouri Conference of the United Methodist Church, advising both the episcopacy and over 500 churches across the state; and several of our team members have worked extensively with the Sikh community. What's more, our experience isn't solely at the denominational or administrative level; we work just as often with local churches as we do with global organizations.

Religious organizations have an additional layer of complication beyond traditional nonprofits and are subject to a different set of laws and regulations, and we have the in-depth knowledge and experience necessary to advise these clients. Our team is extensively familiar not only with the differences in state and federal law that apply to religious institutions, but also with the ecclesiastical laws that govern particular denominations and the organizations they oversee. We know that each faith operates from its own book of internal law, and we work to understand the specifics of this system for each client we support. Our attorneys are deeply experienced in developing an understanding of how each faith community's ecclesiastical laws interact with civil law.

Our religious institution clients receive the same full-service approach that our corporate clients do: we see them as

immensely sophisticated and multifaceted organizations, just as Fortune 500 companies are, with an added layer of complexity. And we understand that each faith community has its own culture, value, and principles that must be woven into our legal counsel and strategies. Our NORI team is committed to learning the principles of each religious client, understanding their unique technicalities, and fulfilling their legal needs in a manner consistent with their values.

## Case Study

### **Missouri Annual Conference of the United Methodist Church**

When the oldest United Methodist church in Kansas City, Missouri, explored how to reinvigorate and refresh its presence in the community, its leadership decided that becoming a satellite location of the largest United Methodist church in the country— The United Methodist Church of the Resurrection, based in neighboring Kansas—would be the best option, but much work was required to make that dream a reality.

## Representative Experience

### **Religious institutions**

Guided the Archdiocese of Milwaukee through a multiyear restructuring process involving questions of first impression under the Religious Freedom Restoration Act.

Represented numerous denominations in issues as varied as real estate, church pension plans, tax issues involving clergy, planned giving, litigation, and employment counseling.

Represented large church organization in updating retirement

plan documents, retirement plan administration, and correcting past errors with the Internal Revenue Service.

Advised the self-insured health plan of a large religious organization on navigating new contraception rules under the Affordable Care Act.

Prepared use restrictions in real estate conveyance documents to ensure building's continued use as a church after its sale.

Represented a congregation in its acquisition of two apartment buildings for use in prison ministry.

Developed and implemented a for-profit subsidiary and commercial enterprise that is controlled by a faith-based organization and provides funding and employment for the organization's constituents.

Represented one of the largest non-profit multistate senior care communities and successfully argued that it is a religious organization exempt from the Missouri Human Rights Act. Thus, any lawsuit that would be brought against the organization based on discrimination would have to be pursued under federal law in federal court, which is extremely beneficial because of Missouri state courts' reputation as plaintiff-friendly.

### **Museums**

Serve as general counsel for major art institutions, offering guidance on governance, charitable giving, employment matters, intellectual property, tax issues, litigation, construction, employee benefits, and public finance.

Advised the Saint Louis Art Museum on all aspects of a \$150 million building expansion.

Counseled museum on labor negotiations involving three bargaining units.

## **Colleges, universities, and schools**

Authored an amicus brief before the U.S. Supreme Court on behalf of a nonprofit serving the largest urban school districts in America.

Advised universities on structuring for-profit and nonprofit joint venture to maximize potential while protecting tax-exempt status.

Served as general counsel to the Kansas City Public Schools in its efforts to sell, lease, and repurpose vacant school buildings.

## **Hospitals and healthcare systems**

Successfully reorganized multiple nonprofit public hospitals through Chapter 11 bankruptcies.

Obtained federal tax-exempt status as a charitable organization for medical service and research organizations spearheaded by private physicians.

Assisted a hospital with the decision to augment its audit committee membership and charter.

## **Community foundations and other nonprofits**

Defended numerous tax-exempt organizations in connection with IRS audits.

Created employee benefits and executive compensation plans for nonprofit cultural institutions.

Successfully advocated on behalf of political groups to place measures on statewide ballots.

Provided real estate contract drafting and review for a local watershed conservation nonprofit.

Designed cash balance retention plans for two top executives of a cultural institution;

Advised foundation, from contract negotiation through closing, on purchase of real estate from a church.

Represented two foundations on the purchase and subsequent lease of several buildings that were redeveloped as an animal shelter.

Advised nonprofit arts organization on all aspects of the development and management of a public garden.

Represented nonprofit organization that provides employment for blind individuals in all its labor and employment matters nationwide.

Served as general counsel to a national nonprofit, handling all of its governance and corporate issues, employment matters, litigation, general contract review, board counsel, and tax advice.