

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **Do We Need a New Legal Definition of Charity?**

Do we need a new legal definition of charity? In answering this critical question, the history of the federal tax definition of charity and the origins of the law of charity must be considered alongside the current federal and state laws surrounding the tax treatment of charity. The law of charities, based on centuries of historical precedent, is not only relevant in terms of current regulations, but also flexible enough to accommodate the changing needs of society.

Read the full report at:

<http://www.urban.org/UploadedPDF/412946-Do-We-Need-a-New-Legal-Definition-of-Charity.pdf>

Marion R. Fremont-Smith

Copyright © 2026 Bond Case Briefs | [bondcasebriefs.com](http://bondcasebriefs.com)