

JANUARY / FEBRUARY 2022

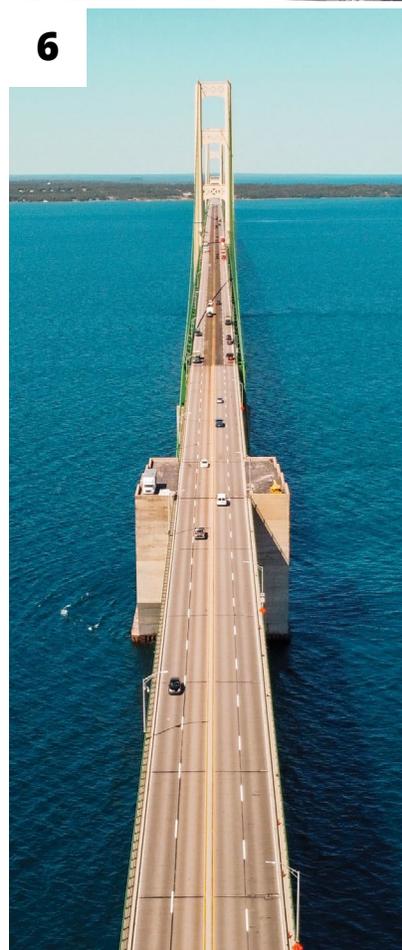
IMPACT



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**MACKINAC
IN THE
MEDIA**

THE WALL STREET JOURNAL

School Choice Showdown in Michigan

“The pro-school-choice Mackinac Center last year found 49% of likely Michigan voters — 55% of parents — in favor of tax-credit scholarships.

Only 34% were opposed.”

The Wall Street Journal Editorial Board

Democrats Threaten to Send Winter Shivers Through Michigan

“Everyone in Michigan wants to protect the environment, yet Ms. Whitmer and the White House could be harming the state’s lakes and landscape at the same time as they hurt the economy. Closing the pipeline means potentially killing 34,000 jobs and nearly \$21 billion in economic activity.”

Jason Hayes, director of environmental policy

THE DAILY WIRE

The Overton Window: The Most Misunderstood Concept In Politics

“There is no single mechanism for shifting the Overton Window, but it always involves persuading the people to prefer, or at least accept, a new policy. Lawmakers then follow by ratifying what the people have chosen.”

Joseph G. Lehman, president

The Detroit News

Secrecy and Corporate Subsidies Do Not Create Jobs

“Business insiders and politicians shouldn’t be able to decide in secret meetings how public dollars are dispersed. Legislation that will involve so much taxpayer money needs to be debated and designed out in the open.”

Michael LaFaive, senior director of fiscal policy, and Pat Garofalo, director of state and local policy at the American Economic Liberties Project

WASHINGTON Examiner

Right or Wrong, Gretchen Whitmer is Not Acting Based on Data

“Last year, she used extraordinary and unprecedented executive power, declaring that every action she took was necessary to save people from dying of COVID-19. Now, facing the same public health threat, she has switched tactics, leaving it up to individuals and local communities to decide for themselves. Without a rationale for this 180-degree turn, it is impossible to tell which approach is the best. But both cannot be correct.”

Michael Van Beek, director of research

RealClear Policy

Getting Tricked By the Wrong Kind of Incentives

“These are a few of the incentives that matter to the state’s economic prospects. Paying a handful of companies with taxpayer cash, on the other hand, does not. The academic evidence makes that clear.”

James Hohman, director of fiscal policy



More Lessons from the COVID-19 Lockdown Era

My last President's Message named five big things we've learned in the COVID-19 era. But there are more.

The first lessons were: Fear and greed are far more potent than we realized; the pandemic was predictable, but mass lockdowns were not; politicians eventually do what they think will get them reelected, no matter what the science du jour indicates; sometimes lawmakers would rather blame political rivals than govern; and government transparency still unites the philosophical right and left.

The next five are:

The taproot of federalism remains deep.

One might have expected a global emergency to cement the preeminence of the national government at the expense of the states, but that didn't happen. Instead, officials in each state used their own laws and resources to implement their own pandemic policies. No one had to tell them to do this, and they didn't wait for permission from Beltway Overlords. In a crisis, Americans don't reflexively wait for cues from Washington before acting. The 50 proverbial "laboratories of democracy" still experiment, test, fail, succeed

“State initiative is federalism in action, a bedrock principle of American governance.”

and learn. State initiative is federalism in action, a bedrock principle of American governance. Just about every part of the national government is too big and intrusive, but the states still matter mightily.

Government officials substitute ad hoc policies for emergency plans already on the books.

Gov. Gretchen Whitmer’s COVID-19 executive orders deviated from Michigan’s formal pandemic plan. She persisted for months until we sued and the state Supreme Court ruled her orders illegal and unconstitutional.

Authorities lie to us, yet nothing happens to them. This isn’t a new lesson, but even I am shocked that Dr. Anthony Fauci is still the most influential U.S. medical expert on the pandemic, after admitting he wasn’t quite truthful at least twice. He downplayed the effectiveness of masks to try to prevent a run on them. Later, he understated the number of vaccinated persons required to reach herd immunity, due in part to a poll that indicated only half of Americans would accept a vaccine.

Pandemic lockdowns and restrictions compound unintended consequences. One policy change in one part of the world generates unintended consequences whose effects are dampened by relative stability elsewhere. But hundreds of large, simultaneous, new pandemic policies around the globe combined to disrupt supply chains, labor markets, capital flows,

mental health, education, politics, crime, social cohesion and more. Robust systems have become unreliable and unpredictable.

Education reform may be the brightest silver lining of the pandemic. K-12 schools’ acutely painful failures have been on full display since March 2020. Parental dissatisfaction is at record levels. The need for more educational choices is palpable. That’s why we are suing state officials on behalf of five families and the Let Kids Learn coalition. Gov. Whitmer recently vetoed legislation that would have advanced our school choice ideas. That only puts her on a collision course with millions of Michigan parents, present and future, who will not tolerate schools that can’t, or won’t, teach.

We’re making sure the lessons of COVID-19 aren’t wasted or forgotten. ■



A stylized, handwritten signature in blue ink that reads "Joe".

By Joseph G. Lehman

President of the Mackinac Center



GOVERNMENT RETREATS ON LINE 5 FIGHT

The steady drumbeat of opposition to Gov. Gretchen Whitmer's campaign to close the Line 5 pipeline appears to be working, with the state engaging in two recent retreats.

Line 5, which crosses the Straits of Mackinac, carries 540,000 barrels of light crude and natural gas to refineries in Michigan and other points around the region, where they are refined into gasoline, jet fuels and propane.

Both Gov. Gretchen Whitmer and Attorney General Dana Nessel have, from their first days in office, opposed this pipeline. They have also worked to delay plans to relocate Line 5 to a cement-lined shaft, 100 feet below the bed of the lakes.

In November 2021, the governor revoked an easement that lets the Canadian energy company Enbridge operate Line 5. She claimed that the pipeline represented an unreasonable risk and gave Enbridge just six months to shut it down.

Enbridge responded with a suit in federal court, seeking to move the issue there. Early in that case, both parties agreed to mediation. But in September 2021, Michigan staged its first retreat. State officials withdrew from mediation efforts, claiming they were unproductive. They also requested that U.S. District Court Judge Janet Neff forbid the mediator from publishing any details of what transpired.

Shortly after this initial retreat, media reports revealed that the Biden administration was considering the costs of shutting the pipeline. White House officials, however, immediately walked that report back. The Mackinac Center covered the seesawing White House

announcements in appearances on the Fox Business Channel, Fox News, The Wall Street Journal, The Hill and National Review.

Only a few days after the White House spectacle, Judge Neff dealt a major blow to the governor's legal arguments by rejecting the attorney general's request to send the case back to state court.

Michigan then made its second retreat. The attorney general dropped the state's own federal

lawsuit, saying her office would refocus its legal efforts on a lawsuit the state filed in 2019 and adding, "State courts should have the final say."

The announcements about changing legal strategies appear aimed at preventing embarrassing losses in federal court. But they do little more than extend the final decisions about

Line 5 beyond the next election and continue the governor's long-term campaign against the reliable energy sources that Michiganders need to stay safe and warm. ■

“**Media reports revealed that the White House was considering the costs of shutting the pipeline.**”

By Jason Hayes

Director of environmental policy



PACE and Mackinac: A Partnership to Empower Parents



Left to right: Amy Dunlap; Jessie Bagos and her twin boys; Jill Hile and her daughter; Lynn Aronoff

As many Michigan parents are fed up with what schooling has to offer, our two groups work together to give them tools to convert their frustration into more education options.

PACE, or Parent Advocates for Choice in Education, emerged in late 2019, responding to Gov. Gretchen Whitmer's veto that selectively denied extra funding to charter school students. We built relationships with school leaders and parents in Flint — where school choice has made a

difference for some — to share stories that showed how the governor's actions disrespected parents' choices and harmed students.

Once Gov. Whitmer withdrew the veto and the threat dissipated, it was difficult to keep parents engaged. Yet subsequent events captured their attention in ways we never could.

As the COVID pandemic shut down in-school instruction, our organizations jointly produced a

“The time had come to think big and act boldly by launching the Let Kids Learn initiative.”

video series to help Michigan parents get the most out of learning at home. Many school districts had turned one difficult year into another, offering only ineffective remote instruction. Even after schools reopened, some communicated poorly with families.

The time had come to think big and act boldly by launching the Let Kids Learn initiative. Its goal: Empower families to access an unprecedented range of education options. PACE has played a crucial role in that work.

Even after a groundbreaking U.S. Supreme Court ruling in 2020 broke down many states' barriers to expanding choice, Michigan remains an outlier. Its 50-year-old constitutional provision still bars public support of private schooling options. PACE joined five families as a plaintiff in the Mackinac Center Legal Foundation's lawsuit to challenge that provision in federal court. Both groups backed legislation to give thousands of families control of tax credit-funded K-12 savings accounts, which once again brought out the governor's veto pen.

The Mackinac Center provides intellectual ammunition and thought leadership, and makes connections. PACE, meanwhile, builds trusting relationships with diverse grass roots coalitions. They include families of disabled students at

wits end over schools' failure to deliver services, suburban parents upset about restrictive public health mandates, and inner-city moms banding together to venture into homeschooling.



Our partnership operates in a broader circle of national groups like the American Federation for Children, parent-organizing counterparts in other states, and Michigan's broader school choice coalition. PACE continues to gather stories and train advocates. It also has added a team member to coordinate Lansing's big National School Choice Week celebration.

As our cooperative efforts grow, so do Michigan parents' hopes for their children's opportunities and success. ■



By Ben DeGrow
Director of education policy



By Lynn Aronoff
Executive director, PACE

Council of Health Care Providers Growing and Providing Insight

It takes patience and deep expertise to find thoughtful approaches to health care access, quality, and affordability that put patients first and provide practitioners with autonomy to use their expertise. That's why last year we launched our Council of Health Care Providers, an assembly of medical professionals committed to common principles in health policy.

What qualifies as "health policy" is a vast and heavily regulated topic touched by both the state and federal government. It includes commercial and government-subsidized health insurance, various health professional licenses and their scope of practice, telehealth, pharmacies, hospitals, ambulatory care, long-term care and behavioral health.

And that list certainly isn't all-encompassing.

The Council of Health Care Providers thus far has added six medical professionals from across the state, including licensed physicians (both M.D. and D.O.) and a nurse practitioner. Some work for large health systems and others own independent practices.

Even in the beginning stages of creating this council, we have seen success and a positive impact.

Council members have confirmed that health professional licensing across the country is quite uniform, and Michigan should recognize the licenses of health professionals in other states. Doing this will increase patient access to telehealth, and it will attract current providers to

move to Michigan or help in person during public health emergencies. We've used this information from council members to educate policymakers on the value of these ideas, and bills to implement them have been advancing through the Legislature.

Being able to tap the expertise of council members to review proposed legislative changes is also a benefit of our policy initiative.

The ultimate vision for the council is broad. We want to include medical professionals from across the spectrum, including pharmacists, registered nurses, behavioral health specialists, physician assistants, optometrists and ophthalmologists. When they are committed to the principles of free markets, individual liberty and sound public policy, patients and professionals win.

We're just getting started, but the opportunity is great. ■



By Greg George

Director of legislative affairs

“We’ve used this information from council members to educate policymakers on the value of these ideas.”






NATIONAL
School Choice
WEEK
 a spotlight on active options for child.

NATIONAL
School Choice
WEEK

Michigan Families Demand School Choice

Michigan's Capitol was full of exuberant students, teachers and parents from all over the state, as more than 250 people turned out Jan. 27 to celebrate National School Choice Week. The event, one of thousands across the country, was co-hosted by the Mackinac Center for Public Policy, Parent Advocates for Choice in Education and other key school choice partners. Its purpose: support educational freedom through homeschooling, traditional public schools, charter schools, private schools and magnet schools.

Officials from some nontraditional schools say they have had a significant increase in enrollment since the COVID-19 pandemic began. They give several reasons to explain the surge, including the decision by many schools to close their doors to in-person instruction. Some parents report wanting more daily involvement in what their kids are learning. Others have realized the benefits of homeschooling or the flexibility of online instruction after being forced into it by lockdowns.

Barack Obama Leadership Academy, a Detroit K-8 charter school that participated in the event, teaches an Afrocentric curriculum. "We pride ourselves as a mom-and-pop district where everybody knows your name," said Assistant Principal Horace E. Stone Jr.

Students wearing bright yellow scarves were eager to share their experiences and discuss exhibits they created to display at the event. Weston Halloran and Aiden Roscoe from the Livingston County charter school Light of the World Academy showed off "Verde City," a project they created for the international Future City competition.

High school students Carter Brigantz, Haley Ramsey and Dominic Berger explained that they love the freedom that Kensington Woods Schools, another charter school, gives them to explore their creativity. Ramsey, a senior who has attended the school for five years, said students get to choose a topic that inspires them in art and music. They also have, she says, opportunities to be recognized for their work.

In all, 18 states last year adopted or expanded programs that support parents' ability to choose from private education options.

Henry Ripple, a senior at West Catholic High School in Grand Rapids, spoke to the crowd about his great appreciation for "a learning environment where students challenge one another in and outside the classroom." Ripple also praised teachers who "support me in everything I do, and to help me achieve my goals."

A teacher at an online charter school expressed her support for family educational choice to the crowd in the Capitol Rotunda. "I think the



last two years have shown how crucial parental involvement is,” said Hattie Dornbush of Michigan Connections Academy.

Corey DeAngelis, national director of research at the American Federation for Children, was the keynote speaker. He fired up the crowd when he declared that “2021 was the year we decided to fund students, not systems.” In all, 18 states last year adopted or expanded programs that support parents’ ability to choose from private education options. Michigan could have become the 19th state, but for Gov. Gretchen Whitmer’s November veto of the Let Kids Learn student scholarship plan.

DeAngelis said that Michigan should apply the same logic that’s already used to fund choice in public or private education at colleges and universities through Pell grants. When it comes to preschool students, he said, the Great Start Readiness Program allows parents to exercise choice among various kinds of providers as well.

He rallied everyone at the event to fight for a new education initiative, Let Kids Learn, that could put Michigan parents back in the driver’s seat of their children’s education.

Jessie Bagos is one of the parents represented by Mackinac Center Legal Foundation in a federal lawsuit against the state of Michigan. She and the Legal Foundation seek to break down a daunting legal barrier to families exercising what she describes as “real school choice.” Bagos shared at the event her family’s struggle when Royal Oak Schools closed down in-person instruction for her twin boys’ kindergarten year, while her friends’ private schools remained open.

“This is how 2022 also began for many Michigan families,” she said. “None of us should have to be in that position again.” ■

BY THE NUMBERS

340,047

The number of signatures that need to be collected to put the Let MI Kids Learn initiative before the Legislature or before voters.



6

The number of transparency lawsuit the Mackinac Center won in 2021, either outright or through favorable settlements.

55%

The proportion of propane used in Michigan that travels through the Line 5 pipeline.



Mackinac.org/blog

Keep up-to-date on the latest policy stories from Mackinac Center analysts.



MichCapCon.com

Michigan Capitol Confidential is the news site of the Mackinac Center that provides unique news coverage.



Mackinac.org/MCLF

Our public interest law firm advances individual freedom and the rule of law in Michigan.



WorkersForOpportunity.org

Advancing the liberty of employees across the country, ensuring full choice and the protection of their First Amendment rights.



MiPace.org

Parent Advocates for Choice in Education.



OpportunityMichigan.org

Do you want to get more engaged with public policy in Michigan? Opportunity Michigan is right for you.

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140 West Main Street, P.O. Box 568
Midland, Michigan 48640 | 989-631-0900
Mackinac.org | mcpp@mackinac.org

Project Manager
Taylor Piotrowski

Editors
John LaPlante
Tim Cavanaugh

Designers
Jonathan VanDerhoof
Dixon Anderson



MACKINAC
STAFF
PROFILE

Forestry, Fuels and Freedom

Environmentalism on Behalf of Humanity

A profile of Jason Hayes, the Mackinac Center's director of environmental policy

Jason Hayes is a hunter and a fisherman, and his first job was as a backwoods ranger in northern Canada. He got into the world of public policy when he was commissioned to write a paper about grizzly bears.

It's no wonder that he wound up as the Mackinac Center's director of environmental policy.

But first, why grizzly bears?

"Some environmentalists were calling for shutting down some of the national parks in Canada to humans by arguing that they were endangering grizzly bears," Hayes said. "But this was advocacy science."

Hayes was born in Canada and raised in Manitoba, in the central part of the country. His dad was a college professor in education who taught teachers how to teach.

After getting a technical degree in wildland recreation and a bachelor's of science in natural resource conservation, Hayes went to work in the forestry business in northern British Columbia. After four years, he began to see the reality of public policy up close.

"There was an honest-to-goodness industry versus government fight over the work we were trying to do managing forests," Hayes said. "And the government was going to win."

He saw the writing on the wall and left forestry to earn a master's degree from the University of Calgary in environmental science. After that, he entered the world of policy, working first for the free-market Fraser Institute and then for private companies, focusing on energy policy.

By then, he was married to his wife Tanya. Eventually, they moved to the United States, and Hayes came to the Mackinac Center in 2016.

"My main job is twofold," he said. "First, to convince people that the purpose of true environmentalism is that we manage our

resources for the benefit of humanity and, second, to show why abundant, reliable and affordable energy is important."

It's not an easy task. Of the advocates who push for more government and less freedom, few have as much money behind them as environmental groups.

Still, Hayes loves the job.

Especially the freedom to work on a variety of topics – everything from energy and electricity to forestry and pipelines.

He and Tanya, who have been married for nearly 25 years, live in Midland, Michigan, with their three children. The two oldest attend Hillsdale College. ■

“There was an honest-to-goodness industry vs. government fight over the work we were trying to do managing forests,” Hayes said. “And the government was going to win.”

Restoring Michigan Competitiveness Tops 2022 Agenda

The first three years of Gov. Gretchen Whitmer's administration have produced the most gubernatorial vetoes since the mid-2000s and the fewest number of new laws since the late 1950s – before Michigan had a full-time Legislature.

Don't look for that pattern to change in 2022, as political pressures magnified by new legislative district boundaries will likely spur legislators to spend less time legislating and more time raising money and meeting their (new) constituents. But there should still be a window early in the year to get a few positive accomplishments done before campaign season heats up.

While the political theme this year will be the battles for the executive branch and legislative

majorities, the substantive theme will be the revival of Michigan's business climate.

Last fall, Michigan leaders suffered the humiliation of losing Ford's electric vehicle facilities to two southern states with better tax and economic environments and responded by giving GM another billion dollars in corporate welfare to keep its EV investments here. Michigan leaders should now be acutely aware of the high fiscal cost of losing their focus on economic competitiveness.

Among the first items up will be various proposals for tax relief, including reductions in the personal and corporate income tax rates and an increase in the personal property tax exemption for small businesses. While many Michigan businesses and

“While the political theme this year will be the battles for the executive branch and legislative majorities, the substantive theme will be the revival of Michigan's business climate.”

families continue to suffer the financial effects of 2020 COVID lockdowns, the state's coffers are surging from gushers of federal spending and transfer payments. Taxpayers deserve a break.

Transportation infrastructure always ranks as a top consideration for companies choosing new locations, and Michigan's abysmal roads are a major disadvantage when recruiting or retaining businesses. Throughout the 2010s, our state increased its investment in roads almost to the point where roads were being repaired faster than they were falling apart, but that progress stopped in 2019. With billions in federal ARPA funds available, there is no excuse for not resuming that improvement.

Repealing harmful or unnecessary regulations — especially in the realm of occupational licensure — plus improving health care access through

competition, and ensuring Michiganders' access to affordable and reliable energy, are other key priorities to address this year.

Michigan has a lot of policy work to do if it aspires to be as organically attractive to entrepreneurs and job creators as its southern competitors. As always, the Mackinac Center team stands ready to supply policy ideas to those state leaders willing to invest their efforts. ■



By David Guenther

Senior strategist for state affairs



REMEMBER

Ethelmae Humphreys

Ethelmae Humphreys, a longtime supporter of the Mackinac Center and of the principles of freedom, died in her home state of Missouri in December. She will be remembered at the Mackinac Center as a model gentlewoman, astute thinker and a stalwart and principled defender of free enterprise.

“Ethelmae could have kept the fruits of her considerable success to herself, but she was generous, especially in her hometown of Joplin and also around the whole country,” Mackinac Center President Joseph G. Lehman said. “She understood the importance of supporting the institutions

“Ethelmae could have kept the fruits of her considerable success to herself, but she was generous, especially in her hometown of Joplin and also around the whole country.”

RING

that uphold the very best founding ideals of our country.”

Humphreys, 94, was the daughter of E.L. Craig, founder of what is today TAMKO Building Products LLC, a leading manufacturer of roofing, decking composite materials and other building products.

She worked in the roofing industry for most of her life, starting by sacking nails in a Kansas City

shingle plant, according to a company news release. Humphreys was named executive vice-president of TAMKO in 1950, at the age of 23, after her father had a stroke. She served in various positions at TAMKO over the next five decades, celebrating 73 years of service to the company in 2021.

Humphreys' son, David C. Humphreys, was named president and CEO of TAMKO in 1994. He also is chairman of the Grand Rapids-based Acton Institute for the Study of Religion and Liberty.

In addition to her successful professional career, Ethelmae Humphreys helped lead the E.L. Craig Foundation and J.P. Humphreys Foundation, which have donated millions of dollars to support free enterprise and civil society. Humphreys remained highly involved in her visionary philanthropic giving until shortly before her death.

Support from these foundations helped the Mackinac Center achieve significant policy goals over the past 25 years, from business tax reform to school choice to seeing Michigan pass a law to become a right-to-work state in 2012. Her philanthropy also helped the Mackinac Center educate hundreds of thousands of unionized workers about their legal rights and helped the Center seek justice for them in the courts.

Humphreys demonstrated a profound understanding of the negative consequences of government overreach and a compassion for people harmed by rules and regulations that hampered opportunity and the ability to prosper, Lehman said.

“We were blessed to know Ethelmae for so many years, work with her, and celebrate with her. We’ll miss her smile, subtle wit, sparkling eye, and hopeful attitude.” ■



By Lorie A. Shane

Senior director of advancement



OUR BIGGEST WINS OF

The weather outside may indeed be frightful, but the new year also gives us a chance to look back and appreciate our biggest policy wins of last year. These victories were plentiful and wide-ranging.

Speaking of bad weather, it makes us appreciate the reliable and affordable energy we use to heat our homes and take part in many indoor and outdoor activities. Unfortunately, Gov. Gretchen Whitmer and Attorney General Dana Nessel came into office with promises to shut down reliable energy sources, including the Line 5 pipeline. So far, they've repeatedly lost in court. Last fall, the Biden administration also discussed shutting down the pipeline. The Mackinac Center published a report about the likely costs of that

action: Households will have to pay hundreds of dollars extra per month to heat their homes. An onslaught of new trucks will have to cross the Mackinac Bridge to transport propane. Happily, the Biden administration backed away from this action and Attorney General Nessel withdrew from a federal lawsuit against the pipeline.

We weren't just on defense in 2021. Michigan saw its greatest movement on school choice in decades. In the fall, we launched a lawsuit on behalf of five parents and their children, arguing that Michigan's constitutional prohibition on school choice violated their First Amendment rights. For their part, legislators passed several bills to give students opportunity scholarships,



“Freedom is a fragile thing and it's never more than one generation away from extinction. It is not ours by way of inheritance; it must be fought for and defended by each of us.”



which would let hundreds of thousands of students use designated state funds for education at public schools, private schools, trade schools, and for tutoring and other services. Gov. Whitmer vetoed the bill, but there's now a citizens initiative that, if it gets enough signatures, would give the Legislature the chance to override her veto with a second vote.

Our work to keep an eye on Lansing continued when we found out through our transparency work and a lawsuit that the state cannot determine how many COVID-19 deaths happened at nursing homes. We published a report that the state was indeed undercounting these deaths and were invited to testify in the

Legislature on this matter. This resulted in lawmakers calling for an investigation which was launched by Michigan's Auditor General. The auditor's report came out, largely agreeing with our previous results, and said that Michigan was undercounting deaths at long-term care facilities.

2021 was a productive year. Let's hope 2022 brings even better policy wins expanding liberty and opportunity for all people. ■



By Jarrett Skorup

Senior director of marketing and communications

Donor Advised Funds Offer Privacy, Control

You might be in position to benefit from a major trend in philanthropy today — the increased popularity of donor advised funds. If you've ever found yourself with a taxable event, or appreciated asset, a donor advised fund might be right for you. Perhaps more significantly, such a fund offers an extra layer of anonymity, which is increasingly important to many donors.

What is a Donor Advised Fund?

Quite simply, a donor advised fund is a vehicle by which a donor can make fully tax-deductible gifts with ease. The gifts go to a dedicated 501[c]3 fund, and the donor gives advice on where those assets should be distributed over time. Compared to family foundations, these funds have little red tape, are easy to use, and shift most of the reporting requirements to an outside administrator.

One drawback of this type of fund is that the donor gives up an element of control. As the name implies, the donor advises the fund manager on where gifts from the fund should go, but the manager is the one who decides, in accordance with the donor's wishes. The manager's risk of reputational harm by not honoring donor intent helps ensure your desires are followed. Nonetheless you may want to explore fund custodians who align with your goals, such as Donors Trust.

Advantages of a Donor-Advised Fund

Similar to family foundations, a donor-advised fund allows you to write off funds now without yet knowing where your money will make the most impact. This allows you to take a tax deduction in one year while distributing the funds in future years.

A donor advised fund add a layer of anonymity. Today's world of wokeness and cancel culture has driven many donors to value their privacy more than ever. The Mackinac Center honors this concern and never reveals our supporters without their consent.

Donors of varying degrees of wealth use DAFs. Many of them have learned from the mistakes of other philanthropists, who had their intent violated by allowing subsequent generations too much control over their philanthropy. If you would like to share a best practice or learn more about best practices of people who use donor-advised funds, or if you're interested in using other strategies to make an impact, email us at Milligan@mackinac.org or JimWalker@mackinac.org. ■

By Joe Milligan

Director of strategic partnerships

