

## A Tribute to Paul E. Treusch (1911 - 2006)

I would like to provide a tribute to our friend, colleague and benefactor of the Professorship that I have held this past year, Paul Treusch.

I had known of Paul before I arrived at Southwestern in 1981. He was a well-respected expert in the nonprofit arena and I had relied on his publications while working in the Smithsonian on a book concerning conflicts of interests in the museum community. Paul was a pioneer in the field of tax-exempt organizations. As an adjunct at the George Washington University Law School in 1969, he was one of the first in the country to create a course focused on tax law for nonprofit institutions. When he left the IRS, he became a professor of law at Howard University and Boston University. In 1979, he published the first edition of *Tax-Exempt Charitable Organizations* with Norman Sugarman for the American Law Institute-American Bar Association Committee on Continuing Professional Education (ALI-ABA). The golden-covered treatise became the tax bible for those working in the nonprofit world. A second edition was published in 1983. After Norm's death, Paul wrote the third and final edition of the treatise in 1988 by himself. When I arrived at Southwestern, I found that I had additional cachet in the museum world merely due to the fact that I now was a colleague of Paul Treusch. The tax-exempt organization cudgel has now been taken up by one of Paul's students, Bruce Hopkins, who has written a treatise titled *The Law of Tax-Exempt Organizations*.

Paul was the epitome of "old school." He made bolo ties fashionable in the big city. He wrote the three editions of his treatise out of a sense of duty to the legal profession and an urge to assist nonprofit institutions. He received no remuneration for those publications. Few scholars today would be willing to write a 600+ page treatise on a royalty-free basis. However, for Paul, teaching and his concern for students always came first. His mind was particularly suited for understanding and explaining the intricacies of the tax code. With the help of his friend, librarian David McFadden, Paul entered the classroom fully prepared with the most up-to-date changes to the tax code, IRS regulations and rulings scheduled to be covered in that class session. The breadth and depth of Paul's knowledge concerning tax law was staggering. He would explain not only the history and policy underlying the provision of the tax code being discussed, but also the politics that led to its adoption.

It was always a pleasure to receive Paul's annual updates on the changes he observed in China. He had a fine sense of the historic changes that were occurring and an eagerness to share his insights with his colleagues. Paul would often send me articles he had read dealing with the sometimes mercurial attitude China exhibited regarding intellectual property. Paul's political sensitivities were also evident when he received a commendation by the Los Angeles Board of Supervisors for his many years of teaching and his work in furtherance of the public interest. During his acceptance speech, Paul spoke at length about the need for government to do more to rid our culture of racial discrimination.

Lastly, Paul was a music lover and would fill me in on what artists he had heard at the Aspen Music Festival that Phyllis and he often attended. In spite of his appreciation of good music, he was very supportive of the Southwestern Faculty Band over the years.

I am very proud to have been a recipient of the Paul E. Treusch Professorship, particularly while Paul was still alive. I was thankful for the times when Paul nominated me for his chair. I was honored to have Paul not only as a colleague and a friend, but also to serve as his copyright counsel when dealing with his publisher. Ellen Hurley and I fondly remember the times when we were invited by Paul and Phyllis to their Marina Del Rey apartment or their California Yacht Club. They were always warm, gracious and friendly. Paul and Phyllis both brought culture and an appreciation for the need of social justice to Southwestern. By doing so, they both had a significant impact on the culture of our Southwestern community. We would all be lucky to have a career such as Paul's and to have as much an impact on the world as did Paul Treusch.

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