Greg A. Larson

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MINNEAPOLIS
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PRACTICE AREAS

Charitable Gift Planning

Mergers & Acquisitions

Nonprofit & Tax-Exempt Organizations

Health Care Transactions

Social Enterprises & Social Entrepreneurship

Health Law

Health Care Regulatory & Compliance Counseling

INDUSTRIES

Health Care

Education

COURT MEMBERSHIPS

- Minnesota

EDUCATION

William Mitchell College of Law, J.D., *magna cum laude*, 2005, *William Mitchell Law Review,*

Greg Larson counsels nonprofit organizations in all aspects of their businesses, including formation, tax-exemption matters, corporate governance, mergers and acquisitions, reorganizations, financing, regulatory matters, and general business matters. Greg advises private foundations on the special tax regulations affecting them, especially issues concerning grant-making and fellowship program design and implementation. In his practice, Greg frequently advises higher education institutions and their related foundations, as well as health care entities, especially hospitals and long-term care providers.

Prior to entering law school, Greg worked as an editor at a book publisher and taught college courses in rhetoric and composition.

Experience

- Provides ongoing advice regarding tax-exemption matters and regulatory compliance
- Assists in all aspects of joint ventures and mergers and acquisitions for nonprofit, higher education, and health care providers
- Counsels colleges, universities, and related foundations on gift acceptance, endowment funds, and scholarship programs
- Advises private foundations regarding governance, grant-making programs, and general compliance
- Advises hospitals and medical staffs regarding medical staff issues and peer review
- Advises long-term care providers regarding compliance and contracting issues
- Acts as borrower's counsel in tax-exempt bond financings
- Incorporates and obtains tax-exempt status for new organizations

editor; President's Scholar

Iowa State University, M.A., with highest honors, 1995

University of Minnesota, *summa cum laude*, 1992, undergraduate degree; Phi Beta Kappa

Events

- Health Law Seminar
  September 13, 2023
- Grantmaking Best Practices and Emerging Trends
  March 13, 2023
- MCF Workshop: Legal 101 for Foundations and Grantmakers
  September 21, 2022
- Accepting and Managing Restricted Gifts in Challenging Times
  April 21, 2022
- Playing Your Hand: Managing Restricted and Complex Gifts and Funds
  March 31, 2022
- MCF Workshop: Legal 101
  October 6, 2021
- First Steps Towards Assisted Living Licensure
  April 7, 2021
- Give It Up but Don't Tie It Up: Considerations for Restricted Gifts
  April 17, 2019
- Navigating the New Tax Law Changes in the Nonprofit World
  April 24, 2018
- "Did We Do That Right? Compliance Issues for Health Providers," GPM Health Law Conference
  July 2007

Presentations

- Co-presenter, "All Tied Up and Nowhere to Go? Managing Restricted Gifts to Your Benefit," Minnesota Gift Planning Association Annual Conference, October 4, 2023
- Presenter, "Lightning Round: New Regulatory Updates - Telehealth & Cross-State Practice Issues: Lessons from the Pandemic," Lathrop GPM Health Law Seminar, September 13, 2023
- Co-presenter, "Transitions, Terminations, and Relocations," LeadingAge Minnesota Assisted Living Conference, August 16, 2023
- Co-presenter, "Grantmaking Best Practices," Minnesota CLE 2023 Nonprofit Law Conference, March 14, 2023
- Presenter, "Assisted Living Law Version 2022: Recent Changes, Compliance Guidance and Pain Points," Lathrop GPM Health Law Seminar, September 22, 2022

- Co-Presenter, "Playing Your Hand: Managing Restricted and Complex Gifts and Funds," Minnesota Council on Nonprofits Finance and Sustainability Conference, March 31, 2022
- Host, 2022 Nonprofit Law Conference, Minnesota CLE, March 8, 2022
- Co-Presenter, "First Steps Towards Assisted Living Licensure," LeadingAge Minnesota, April 7, 2021
- Presenter, "Confronting Financial Challenges in Higher Ed," Employment Law Alliance, October 20, 2020
- Moderator, "Give It Up but Don't Tie It Up: Considerations for Restricted Gifts," Gray Plant Mooty Event & Webinar, April 17, 2019
- Co-Presenter, "Navigating the New Tax Law Changes in the Nonprofit World," Gray Plant Mooty Event & Webinar, April 24, 2018
- Co-Presenter, "Washington Update: The Debate over How to 'Repeal and Replace' the Affordable Care Act," Gray Plant Mooty Health Law Conference, July 20, 2017
- Presenter, "Financial Relationships with Executives and Other Organizational Insiders: Avoiding Excess Benefit Transactions," Minnesota CLE Center, Nonprofit Law Conference, March 17, 2017
- Presenter, "The Yin and Yang of Governance," Minnesota CLE Center, Nonprofit Law Conference, April 11, 2016
- Presenter, "Fundraising Essentials for Minnesota Nonprofits," Hennepin County Bar Association LINC, March 24, 2016
- Presenter, "To Be or Not to Be a Church: Tax Exemption Issues for Religious Colleges and Universities," Legal and Public Policy Conference, Council for Christian Colleges & Universities, October 2, 2015
- Presenter, "HIPAA / HITECH Act Compliance: Preparing for Phase 2 Audits," GPM Health Law Conference, July 14, 2015
- Presenter, "Public Benefit Corporations: Est. 2015 2007? 1978?," Community Development Clinic, William Mitchell College of Law, April 24, 2015
- Presenter, "Fold, Bet, or Raise Funds: A Primer on Charitable Gambling," Nonprofit Law Brownbag Series, Minnesota CLE Center, March 27, 2015
- Panelist, "Two Sides of the Charitable Giving Coin: Comparing Donor Advised Funds and Private Foundations," Minnesota Philanthropy Partners, March 10, 2015

- Presenter, "Charitable Gambling: This Ain't Vegas," Nonprofit Law Conference, Minnesota CLE Center, March 12, 2014
- Presenter, "How to Serve on a Nonprofit Board of Directors," Minnesota CLE Center Live Webcast, August 12, 2013
- Presenter, "Unrelated Business Income Tax Issues," Nonprofit Organizations from Start to Finish, NBI Conference, June 2012
- Presenter, "Duties and Liabilities of Nonprofit Officers and Directors," Nonprofit Organizations from Start to Finish, NBI Conference, June 2012
- Presenter, "Collaborations & Affiliations: Joint Ventures, Subsidiary Relationships, and Mergers & Combinations," Minnesota Nonprofit Deskbook Seminars, Minnesota CLE, Minneapolis, Minnesota, October 5, 2011
- Presenter, "Special Issues for Nonprofit Employers," GPM Employment Law Seminar, April 21, 2010
- Presenter, "Intermediate Sanctions," How to Keep Tax-Exempt Organizations in Compliance, NBI Conference, December 2008
- Presenter, "Did We Do That Right? Compliance Issues for Health Providers," GPM Health Law Conference, July 2007

Client Alerts And Blog Posts

- Higher Education Alert: Navigating Considerations of Race and Sex in Scholarships
  February 2, 2022
- IRS Releases Online 1024-A for 501(c)(4)s
  January 13, 2021
- IRS Proposes New Rules Regarding Group Exemptions
  June 18, 2020
- Nonprofit Alert: IRS Releases New Proposed UBTI “Siloing” Regulations with Slightly More Flexibility, Guidance for Nonprofits
  May 7, 2020
- Borrowing from the Future? Tapping Restricted and Endowment Funds in a Down Economy
  April 30, 2020
- Nonprofit Alert: COVID-19 – Frequently Asked Questions about Nonprofits Providing Disaster Relief
  March 24, 2020
- Nonprofit Alert: Congress Repeals “Nonprofit Parking Tax” and Simplifies Private Foundation Excise Tax on Investment Income
  December 30, 2019

- Nonprofit Alert: IRS Issues New Management Contract Safe Harbors for Bond-Financed Property
  September 20, 2016
- Nonprofit Alert: Some 501(c)(4)s Must Take Immediate Action to Avoid Financial Penalties
  August 29, 2016
- Health Law Alert: Medical Staff Bylaws can be an Enforceable Contract—Implications of the Recent Minnesota Supreme Court Decision
  January 8, 2015
- Alert: Minnesota Public Benefit Corporation Act - Who Will Measure the Benefit, and How?
  September 4, 2014
- Alert: Minnesota Public Benefit Corporation Act - Preparing for Public Benefit Corporation Status on January 1, 2015
  August 6, 2014
- Alert: Minnesota Passes Public Benefit Corporation Act - A New Option for Publicly-Minded Minnesota Businesses
  May 13, 2014
- "Changes Ahead: A Road Map For Long-Term Care," Minnesota Physician
  October 1, 2011
- “Collaborations & Affiliations: Joint Ventures, Subsidiary Relationships, and Mergers & Combinations,” Minnesota CLE, Minnesota Nonprofit Deskbook, 1st Ed., co-authored with Jennifer Reedstrom Bishop
  January 1, 2011
- Nonprofit Alert - January 2010
  January 7, 2010
- "When Nonprofit Structure Makes Business Sense," Upsize Minnesota
  October 15, 2009
- "Political Activity On Campus," MCPA Pathways (newsletter of the MN College Personnel Assoc.)
  August 1, 2008
- “Maintaining Discipline in the Disciplinary Process: Malice May Be Attributed to Hospitals that Depart from Their Physician Peer Review Procedures,” Gray Plant Mooty Client Alert
  June 1, 2008

- “Political Activity on Campus,” GPM Higher Education Breakfast Briefing
  September 1, 2007
- “Medicaid Providers: 2007 Will Bring New Fraud and Abuse Compliance Requirements,” GPM Client Alert (co-authored with Sarah Duniway)
  August 1, 2006

News Releases

- Lathrop GPM Attorneys in Minnesota Recognized for Pro Bono Service
  June 15, 2021
- Lathrop GPM Attorneys in Minnesota Recognized for Pro Bono Service
  June 30, 2020
- Gray Plant Mooty Elects Six New Shareholders
  January 3, 2011

Professional Affiliations

- American Health Lawyers Association
- Minnesota State Bar Association, Nonprofit Corporation Committee
- Hennepin County Bar Association

Community Involvement

- Youth Mentor, TreeHouse
- Past Chair, Board of Directors, Cornerstone Advocacy Service

Honors

- "North Star Lawyers," Minnesota State Bar Association, 2019 - 2020
- "Minnesota Rising Star," Thomson Reuters, 2013