

PETA: The 501(c)(3) Debate

People for the Ethical Treatment of Animals, Inc., more commonly known as PETA, is a 501(c)(3) nonprofit charitable organization for the humane treatment of animals.¹ In 2012, PETA had revenue of over thirty million dollars.² At over three million members and supporters, it is the largest animal rights organization in the world.³ PETA's tax-exempt classification has attracted a lot of public disapproval. Conflict arises from the fact that PETA employs some controversial tactics to promote its mission.⁴ Some argue that with methods so extreme, PETA should lose its status as an exempt organization.⁵

PETA's mission states the organization's dedication to ending suffering in the factory farm, clothing trade, laboratory, and entertainment industries.⁶ Its slogan is well-known: "Animals are not ours to eat, wear, experiment on, use for entertainment, or abuse in any way."⁷ PETA promotes this mission largely through education, which it achieves through demonstrations, protests, ads, and other public outreach.⁸ PETA has also sponsored undercover filming of mistreated animals, led nationwide boycotts of fast food companies for using cruelly

¹ *About PETA*, PETA, <http://www.peta.org/about/default.aspx> (last visited Sept. 24, 2013).

² *Financial Reports*, PETA, <http://www.peta.org/about/learn-about-peta/financial-report.aspx> (last visited Sept. 24, 2013).

³ *Id.*

⁴ See P. Michael Conn & James V. Parker, *WARNING: Animal Extremists are Dangerous to Your Health*, THE COMMITTEE FOR SKEPTICAL INQUIRY, http://www.csicop.org/si/show/warning_animal_extremists_are_dangerous_to_your_health/ (last visited Sept. 24, 2013); Sandra Pew, *PETA's Extremism Hurts Other Activist Groups*, EXAMINER.COM (Oct. 25, 2009), <http://www.examiner.com/article/peta-s-extremism-hurts-other-activist-groups>; Che Green, *The Problem with PETA*, HUMANE RESEARCH COUNCIL (May 31, 2009) <http://www.humanersearch.org/content/problem-peta>.

⁵ *Review and/or Revoke Peta's Tax Exempt Status*, PETITION ONLINE, <http://www.petitiononline.com/rvkptaex/petition.html> (last visited Sept. 24, 2013).

⁶ *About PETA*, *supra* note 1.

⁷ PETA, <http://www.peta.org> (last visited Sept. 24, 2013).

⁸ *Id.*

raised meat, and directed stand-ins at fashion designer headquarters to protest use of fur.⁹ PETA achieves their mission by creating so much bad press that often the subject of the campaign will give in. The organization lists victories ranging from shutting down slaughterhouses to preventing goldfish prizes at fairs.¹⁰

The seemingly beneficial organization is not exactly what it seems, however. First, other activist groups allege that PETA's use of shock value to attract media attention turn people off to the actions of all environmental nonprofits.¹¹ Theatrics do a lot to get press but little to change people's attitudes or lifestyles.¹² Research has shown that the public has a very mixed view of PETA – some people even believe it to be an extremist group.¹³ The public's negative attitude toward PETA provides an uphill battle for animal advocacy groups that try to further their missions through less drastic tactics.¹⁴ These groups generally feel PETA is not helping to further animal rights.¹⁵

One example of PETA's alleged hypocrisy is its stance on feral cats.¹⁶ PETA advocates for the euthanasia of feral cats rather than the more socially accepted method of trap-and-release.¹⁷ Additionally, PETA has provided legal fees and additional funds to environmental terrorists and radical environmental groups.¹⁸ PETA's money has gone to groups associated with

⁹ *PETA's Milestones for Animals*, PETA, <http://www.peta.org/about/victories/milestones.aspx> (last visited Sept. 24).

¹⁰ *Id.*

¹¹ Judith Ellis, *Extremism over Humanism in Animal Rights*, HUFFINGTON POST (July 31, 2009), http://www.huffingtonpost.com/judith-ellis/extremism-over-humanism-i_b_248215.html

¹² *Id.*

¹³ Green, *supra* note 4.

¹⁴ *Id.*

¹⁵ *Id.*

¹⁶ *Alley Cat Allies Response to PETA: Feral Cats Deserve to Live*, ALLEY CAT ALLIES, <http://www.alleycat.org/page.aspx?pid=897> (last visited Sept. 24, 2009).

¹⁷ *Id.*

¹⁸ Conn, *supra* note 4.

property vandalism and harassment, though PETA is careful to never outright encourage such activity.¹⁹

One question raised by PETA's actions is whether the organization should still qualify as a 501(c)(3) tax-exempt nonprofit. It can clearly be argued that PETA does *some* good for animals. However, when actions start to defeat the mission of the organization, should the organization remain tax-exempt? PETA may be an example of an organization that slips through the cracks of the statute to qualify for tax exemption. It is possible that PETA is no longer providing more help than harm to animals. If this is true, PETA's 501(c)(3) status should certainly be examined to preserve the integrity of the tax system.

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¹⁹ *Id.*