

Summary

Andrea Riccardi
The voluntary activities

A short presentation of the theme: what are the non-profit organizations? What does voluntary activity mean? Which is the place of the voluntary moments between state and market ?

Maurizio Franzini
Non-profit and altruism

It is commonly assumed that the non-profit organizations are characterized by the non distribution of profits and by on higher level of altruism. This essay try to show that the non distribution of profits it is not sufficient to preserve these organizations from the risk of opportunism. The greatest freedom of action and the low accountability given to the management of these organizations can produce unforeseen effects.

Felice Roberto Pizzuti
Other the state and market: the «third» sector and the welfare

Non-profit activities are normally linked with donations, tranfers based on solidarity and volunteer work. They are a widespread set of relationships present in «civil society», generated by spontaneous individual behaviour, different from economic activities regulated by the private market and the state. Thus, besides the private economy and the public economy, there would be also a «civil economy» regulated by the reciprocity principle. As it is founded on trust and cooperation, reciprocity would lie between the exchange of equivalents in the private market and altruism. In this essay, the author examines briefly some analytical aspects of the «civil economy» particularly, his presumed superiority in terms of efficiency and of ability to develop merit good supply and to be at least partly substitute of the state intervention. The conclusion is that the welfare state needs to be reformed but not to be reduced and the develop of the non-profit sector is desirable from some points of view but it can not be seen as a good substitute of social public institutions.

Diego Piacentino

Government Support of Nonprofit Organizations and the Goals of Government Activity

This article deals with the interrelationships between the activities of the public and the nonprofit sectors. These are important relationships, with regard both to allocative efficiency and distributional equity, as the two types of activity share, to a large extent, goals and tasks, in the fields of social protection and funding of sport, science and the arts.

Thus it is maintained that formulas of selective support to nonprofit activity must be devised, so as to avoid conflict with, and possibly ensure fostering of, the goals of government activity. It is also maintained that this is especially important (and delicate) in those cases where equality of access is at stake, as it generally happens with social services; the case of public and private funding of schools is considered as an example of this.

Giuliano Tabet

Towards a new fiscal regulation of the non-profit organizations

The paper summarizes the reasons for the introduction into the Italian tax system of non profit making organisations within the public sector (ONLUS), as proposed in a new legislative draught. Until now non distribution constraint has been considered irrelevant under Italian tax law; namely income destined for public sector ha the same tax liability as profit distributed to shareholders.

The proposal under the new legislative project is influenced by the U.S. model where tax exemption is granted if the income is not distributed. On the other hand the author points out that the non distribution constraint is insufficient to qualify as on ONLUS because the focus of proposed project is social solidarity towards disadvantaged people.

Bruno Bises

The reform of taxation for the non-profit organizations

The aim of this paper is to provide an economic outlook of the reform of the tax law concerning the non-profit sector in Italy. Firstly, the reasons for a deep revision of the present tax treatment of non-profit organizations are sketched. Secondly, an economic rationale for supporting (certain) non-profit organizations is provided and the principles stated in the bill delegating the Government to proceed to such tax reform are analysed. Finally, the most proper forms of tax advantages in favour of non-profit organizations are considered.

Interview

Which is the role of voluntary activities in our advanced, complex societies? In this interview Biagio Amato, director of the Fondazione Bethania (one of the most important volunteers organization in southern Italy) offer his answer to this question: neither the state rules nor the market constraints have to used as guidelines

for the voluntary activities. It is essential that this kind of actions do not lose their identity, their autonomy, their capacity to be a critical conscience of our society.

Francesco Ramella

The vote in the South: still at a crossroads?

The article discusses the result of the political elections in southern regions. According to the author, in comparison with the previous elections, there are both reconfirmation and differences. Regarding the proportional side of the electoral system the right wing clearly receives the majority of the votes obtained and of the elected candidates. The analysis points out that the «coalition effect» works better for the «Ulivo» than for the «Polo», which lost a great deal of consent passing through the different types of ballots provided for by the Italian «mixed» electoral system. The main result, however, is the permanence of an open political situation in the South. In fact, in the majority of the single member constituencies the margin between the first two candidates is very narrow. This means that a great deal of political uncertainty and electoral volatility is still present, reflecting the lack of a clear project for the southern regions on the part of the «political offer».

Gabriella Corona

Right and nature: the end of a millennium

This article proposes some critical remarks on the American economic institutional debate about environmental resources. In spite of the different attitudes, the discussion deals with the environmental question from a specific perspective: the scientific problem consists in linking up different economic ways to use environmental resources with various institutional and legal conditions.