GIBSON DUNN

Eugene Scalia Writes About Tax Exemptions for Private Schools for Wall Street Journal

Article | November 4, 2026

Wall Street Journal

Partner Eugene Scalia, in his Wall Street Journal (subscription required) op-ed “Don’t Weaponize Tax Exemptions for Private Schools,” discusses a proposed U.S. Internal Revenue Service rule that would constitute “a vast expansion” of the IRS’s “ability to deny tax exemption to universities and other private schools that discriminate based on race.” The piece argues that the proposal exceeds the IRS’s statutory authority and would confer broad discretion to IRS agents, lending itself to “mischief” and abuse. The proposal, he argues, is also inconsistent with principles associated with the rule of law and limited government that typically are championed by legal conservatives.

Related People

Eugene Scalia

Related Capabilities

Tax

© 2026 Gibson, Dunn & Crutcher LLP. All rights reserved. For contact and other information, please visit us at www.gibsondunn.com. | **www.gibsondunn.com**