son that Congress could not, in its legislative judgment, treat unions, corporations, and similar organizations differently from individuals.[902]

However, an exception to this general principle was recognized by a divided Court in *FEC v. Massachusetts Citizens for Life, Inc.*,[903] holding the section's requirement that independent expenditures be financed by voluntary contributions to a PAC unconstitutional as applied to a corporation organized to promote political ideas, having no stockholders, and not serving as a front for a "business corporation" or union. The Court found that one of the rationales for the special rules on corporate participation in elections—elimination of "the potential for unfair deployment of [corporate] wealth for political purposes"—had no applicability to a corporation "formed to disseminate political ideas, not to amass capital."[904] The other principal rationale—protection of corporate shareholders and other contributors from having their money used to support political candidates to whom they may be opposed—was also deemed inapplicable. The Court distinguished *National Right to Work Committee* because "restrictions on contributions require less compelling justification than restrictions on independent spending," and also explained that, "given a contributor's awareness of the political activity of [MCFL], as well as the readily available remedy of refusing further donations, the interest protecting contributors is simply insufficient to support § 441b's restriction on . . . independent spending."[905] What the Court did not address directly was whether the same analysis could have led to a different result in *National Right to Work Committee*.[906]

Clarification of *Massachusetts Citizens for Life* was provided by *Austin v. Michigan State Chamber of Commerce*,[907] in which the Court upheld application to a nonprofit corporation of Michigan's restrictions on independent expenditures by corporations. The Michigan law, like federal law, prohibited such expenditures from corporate treasury funds, but allowed them to be made from a corporation's PAC funds. This arrangement, the Court decided, serves the state's compelling interest in ensuring that expenditure of corporate wealth,

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[902] 459 U.S. at 210–11.

[903] 479 U.S. 238 (1986). Justice Brennan's opinion for the Court was joined by Justices Marshall, Powell, O'Connor, and Scalia; Chief Justice Rehnquist, author of the Court's opinion in *National Right to Work Comm.*, dissented from the constitutional ruling, and was joined by Justices White, Blackmun, and Stevens.

[904] 479 U.S. at 259.

[905] 479 U.S. at 259–60, 262.

[906] The Court did not spell out whether there was any significant distinction between the two organizations, NRWC and MCFL; Chief Justice Rehnquist's dissent suggested that there was not. *See* 479 U.S. at 266.

[907] 494 U.S. 652 (1990).