

JOHN LEWIS
5th District, Georgia

SENIOR CHIEF DEPUTY
DEMOCRATIC WHIP

COMMITTEE ON
WAYS AND MEANS

RANKING MEMBER,
OVERSIGHT SUBCOMMITTEE

HUMAN RESOURCES



Congress of the United States
House of Representatives
Washington, DC 20515-1005

WASHINGTON OFFICE:
343 CANNON HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-1005
(202) 225-3801
FAX: (202) 225-0351

DISTRICT OFFICE:
THE EQUITABLE BUILDING
100 PEACHTREE STREET, N.W.
SUITE # 1920
ATLANTA, GA 30303
(404) 659-0116
FAX: (404) 331-0947

Cosponsor the Artist-Museum Partnership Act
RESTORE TAX EQUITY FOR ARTISTS
Current cosponsors include Reps. D. Davis and Norton.

Dear Colleague,

I invite you to cosponsor H.R. 1793, the Artist-Museum Partnership Act of 2019. This legislation would correct an imbalance in the tax code and allow artists – including writers and composers -- to take a tax deduction for the fair market value of the works that they donate to public institutions (e.g. schools, museums, and libraries).

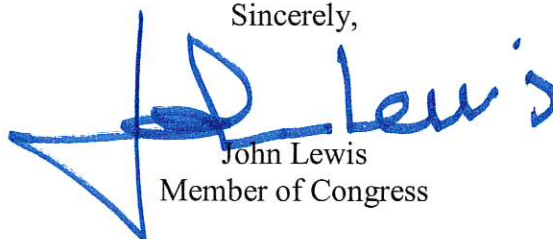
Prior to 1969, the tax code allowed artists to claim a tax deduction when they donated their works to public institutions. Currently, art collectors may claim a tax deduction for the fair market value of an artistic work, but the actual creator may only deduct the cost of supplies – ink, paper, canvas, etc. In nearly all cases, this nominal amount completely discounts the full value of the time, effort, and skill spent in creating their work.

Over the past four decades, there has been a dramatic decline in the number of original works of art offered to institutions. One of the biggest contributors to this decline in gift giving has been this inequity in our tax code that unnecessarily discourages artists from donating their work directly to non-profit institutions. The Artist-Museum Partnership Act would correct this wrong by permitting hardworking American artists to claim a tax deduction for the fair market value of the works that they donate to public institutions.

Since the repeal of this provision, our libraries, universities, museums, and other public institutions have suffered the consequences. The Library of Congress, for example, has experienced one of the most significant declines of gifts. Prior to 1969, the Library of Congress received 15-20 large gifts of manuscripts and letters every year. In the four years after the law was changed, the Library of Congress received only one such gift. H.R. 1793 is a common-sense proposal to restore balance and encourage the preservation of original American art for future generations.

I hope that you will join this effort to make it easier for American artists to share their work with the American public and inspire future generations. If you would like to cosponsor H.R. 1793, the Artist Museum Partnership Act, or if you need additional information, please contact Jamila Thompson in my office at jamila.thompson@mail.house.gov or x5-3801.

Sincerely,



John Lewis
Member of Congress