



American Alliance of Museums

League of American Orchestras



AMERICANS for the ARTS



THE NATIONAL OPERA CENTER AMERICA



Theatre Communications Group

DANCE / USA National Assembly of State Arts Agencies

KNOWLEDGE ★ REPRESENTATION ★ COMMUNITY

October 17, 2015

Dear Senator,

The above national arts organizations request that you cosponsor the Artist-Museum Partnership Act, as you have done in a past Congress. In the 114th Congress the bill was introduced by Sen. Patrick Leahy as S.931. This bill would incentivize American artists – writers, composers, and choreographers, as well as visual artists – to donate their work to public institutions such as museums and libraries. These institutions depend on donations to build their collections, which are held for the benefit of the public. Few have the resources to purchase.

Over the past forty-plus years, the number of original works of art offered to institutions by their creators has declined dramatically. The biggest contributor to this decline has been an inequity in our tax code, one that unnecessarily discourages artists from donating their work directly to non-profit institutions. *Art collectors* may claim a tax deduction for the fair market value of an artistic work, but the artists themselves may only deduct the cost of supplies – ink, paper, canvas, etc. – that, in nearly all cases, is a nominal amount.

Prior to 1969, the tax code allowed artists to claim a tax deduction when they donated their works 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. The ultimate loser, of course, is the public at large.

The Artist-Museum Partnership Act would right this wrong, and put back in place the law that allowed American artists to claim a tax deduction for the fair market value of works they donate to public institutions. All gifts would require outside independent appraisals, based on previous sales, which would be submitted to the IRS with the artist's tax return.

We hope that you will encourage American artists, once again, to share their work with the American public and inspire future generations. If you would like to become a cosponsor or need additional information, please contact Maggie Gendron Maggie_Gendron@leahy.senate.gov in the office of Sen. Patrick Leahy.

Sincerely,

Association of Art Museum Directors *American Alliance of Museums* Dance/USA
OPERA America *Fractured Atlas* League of American Orchestras *Americans for the Arts*
National Assembly of State Arts Agencies *Theatre Communications Group*
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