

1976

## Museum Services Act (1973): Correspondence 02

Pierce Butler

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JUL 7, 1976

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July 2, 1976

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OF COUNSEL  
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Senator Walter Mondale  
443 Russell Building  
Washington, D. C.

Re: Artists--deduction of gifts of  
original work to museums

Dear Fritz:

As you are undoubtedly aware, Senators Jacob Javits and Claiborne Pell last week proposed an amendment to the tax bill now being debated in the Senate. The amendment will permit artists, authors and composers to deduct gifts of their own work to museums and other cultural institutions.

I hope you will support this amendment.

It is my understanding that your colleague on the Finance Committee, Sen. Ribicoff, has proposed an annual limitation of \$25,000 on such deductions. This seems to me to be a wholly unnecessary penalty on artists and essentially philistine in its effect. There already are general limitations on deductions in the Internal Revenue Code. Normally the limit is 50% of the donor's income.

The purpose of the Javits-Pell proposal is to benefit cultural institutions, so why limit it?

Artists, as a class, are already discriminated against by our tax laws as compared with inventors, for example. One objective of tax legislation should be to encourage all forms of creativity--commercial or otherwise. The proposed deduction is self-regulating because museums will not accept gifts of less than museum quality work, and the IRS today has competent appraisers at its beck anyway. The ultimate beneficiary of the Javits-Pell amendment will be the public.

DOHERTY, RUMBLE & BUTLER

Senator Walter Mondale  
July 2, 1976  
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Your support of this legislation is desirable for another reason. As you are undoubtedly aware, it appears that the Twin Cities currently spend more on the arts per capita than any city in the country (the figures are not mine but those of the National Endowment of the Arts).

This means that Minnesota as a whole has one of the highest per capita expenditures on the arts in the nation, despite the fact that its per capita income is only around the median. Passage of the Javits-Pell amendment would thus be peculiarly beneficial to Minnesota because of the relative scarcity of substantial private patrons.

Sincerely,

PB:at  
bcc:  
Senator Claiborne Pell

Pierce Butler