Rhode Island State Council on the Arts (1976): Correspondence 01

Richard E. Sherwood

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July 13, 1976

Honorable Claiborne Pell
Room 325
Russell Senate Office Building
Washington, D.C.  20510

Dear Senator Pell:

The Partnership for the Arts in California, Inc., a broad based coalition of visual and performing arts organizations, large and small, enthusiastically supports the legislation you have introduced which would allow artists to deduct the value of works donated to museums, libraries or universities for income tax purposes.

It is manifestly unfair to treat artists and collectors differently, and the result has been a drying up in gifts by living artists to institutions such as the Los Angeles County Museum of Art (where I am President of the Board of Trustees).

I assume that political reality dictates the $25,000 annual limitation on deductions contained in the legislation, but I would suggest that in the case of artists of international reputation, the limitation is punitive. The fair market value of paintings by such contemporary Americans as de Kooning, Wyeth or Jasper Johns is far in excess of $25,000 per object. Nonetheless, the legislation is an excellent beginning in remedying an unfortunate situation, and we urge its prompt adoption by the Congress.

Sincerely,

Richard E. Sherwood

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