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National Foundation on the Arts and Humanities: Reauthorization (1985): Report 05

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COMPARISON OF HOUSE AND SENATE REAUTHORIZATION BILLS

On October 10, 1985, the House passed H.R. 3248, legislation to reauthorize the National Endowments for the Arts and Humanities (NEA and NEH) and the Institute of Museum Services (IMS). Below is a comparison of the highlights of H.R. 3248 and the Senate version (S. 1264), which was passed on October 3.

	<u>H.R. 3248</u>	<u>S. 1264</u>
AUTHORIZATION OF NEA, NEH, IMS	--2 years	--5 years
ARTS/HUMANITIES EDUCATION	--adds section to purpose --mandates arts/humanities education study	--no change
GREATER ACCESS	--language added to encourage programs for "underrepresented" groups --language added to ensure Endowment programs reach rural areas	--no change
NATIONAL COUNCILS	--adds language that Members have "expertise" in the arts/humanities	--adds "expertise" language to Humanities Council section only
PANELISTS	--sets percentage requirements for Members serving beyond 3 years --prohibits Members from serving on a subpanel if an organization with which they are affiliated is applying for a grant	--no change
PRE-POST AWARD EVALUATION	--strengthens pre-award procedures --mandates post-award reporting	--no change
NEA CHAIRMAN'S GRANTS	--increases to \$30,000	--increases to \$30,000
ARTS AND ARTIFACTS INDEMNITY ACT	--increases insurance to \$650 million	--increases insurance to \$650 million
POET LAUREATE	--not included	--establishes the position of "Poet Laureate Consultant in Poetry"
BICENTENNIAL COMMISSION	--not included	--creates Commission to commemorate Bicentennial of the Constitution and Bill of Rights in the schools

COMPARISON OF AUTHORIZATION LEVELS IN H.R. 3248 AND S. 1264
(in millions of dollars)

	<u>NEA</u>	<u>NEH</u>	<u>IMS</u>
FY '85 Appropriations	163.66	139.478	21.56
FY '86 Authorization (H.R. 3248)	167.06	139.878	21.56
Authorization (S. 1264)	163.66	139.478	21.56
Appropriations (House)	166.66	139.478	21.56
Appropriations (Senate Comm.)	162.90	139.478	15.87
Appropriations (Cont. Res.)	163.66	139.478	21.56
FY '87 Authorization (H.R. 3248)		(FY '86 + 4%)	
Authorization (S. 1264)		(FY '86 + 4%)	
FY '88 Authorization (H.R. 3248)		(no authorization)	
Authorization (S. 1264)		(FY '87 + 4%)	
FY '89 Authorization (H.R. 3248)		(no authorization)	
Authorization (S. 1264)		("such sums as necessary")	
FY '90 Authorization (H.R. 3248)		(no authorization)	
Authorization (S. 1264)		("such sums as necessary")	

TAX PROPOSALS AFFECTING THE CULTURAL COMMUNITY

	<u>Current Law</u> (1986)	<u>President's</u> <u>Proposal</u>	<u>Ways and Means</u> <u>Committee Bill</u>
INDIVIDUAL TAX RATES	11%-50%	15%, 25%, 30%	15%, 25%, 35%, 38%
INCOME AVERAGING	allowable	disallowed	disallowed
PRIZES AND AWARDS	non-taxable under certain conditions	taxable	taxable
STATE AND LOCAL TAXES	deductible	not deductible	deductible
CHARITABLE CONTRIBUTIONS -- by nonitemizers	deductible	not deductible	deductible in excess of \$100
MUNICIPAL BONDS	tax-exempt	taxable	some tax-exempt with volume limits
ALTERNATIVE MINIMUM TAX	gifts of appreciated property not included as a preference item	includes gifts of appreciated property as a preference item	includes gifts of appreciated property as a preference item with qualifications
HISTORIC PRESER- VATION TAX CREDITS	3-tiered credit for rehab of various historic structures (15%, 20%, 25%)	eliminates all credits	2-tiered credit for rehab of various historic structures (10%, 20%)
BUSINESS ENTERTAIN- MENT EXPENSES	deductible	not deductible	80% deductible
INVESTMENT TAX CREDIT	allows up to 10% (6 2/3% in the case of films)	repealed	repealed