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Museum Services Act (1973): Correspondence 09

Leon Gordon Miller

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July 11, 1973

Senator Claiborne Pell, Chairman
Special Subcommittee on Arts
and Humanities
Room 325, OSOB
Washington, D. C. 20510

My dear Senator Pell:

I was most interested in receiving the letter pertaining to the American Association of Museums and your current survey.

There is another matter that very much involves artists that I feel should be called to your attention. The present law, as I understand it, makes it impossible for an artist to give his work away as a contribution to a non-profit organization and deduct from his taxes any more than the cost of materials. Even more important is the tremendous hardship and penalties inflicted upon an artist's family upon the death of the artist. The value of his works of art, even if not salable, is established by the Tax Department based upon the sale of any individual piece in the artist's past history or the highest value of any individual piece.

Being in the art field myself, I am aware that unless an artist has developed a very highly sophisticated clientele and market, the work after his death becomes virtually valueless to his family. I know of your interest in the Arts and the Museums and do hope that this matter can be seriously considered by yourself for rectification.

Sincerely,


Dr. Leon Gordon Miller

LGM/da

