Pell Letters (1978): Correspondence 147

Claiborne Pell

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April 3, 1978

The President
The White House
Washington, DC

Dear Mr. President:

I am sending you a copy of a letter that I have received from Mr. Michal Werboff, 1st Vice-President of the American Artists Professional League. Apparently Mr. Werboff sent this letter to you last May but never received a reply. He has, therefore, asked me to transmit it to you now.

Thank you for your assistance in this matter.

Warm regards.

Ever sincerely,

Claiborne Pell

Enclosure

SC:CF
SENSIG
March 23, 1978

TO: Senator

FROM: ADC

SUBJECT: Elimination of Theater Ticket Deduction

There is a provision in the Administration's tax package that would eliminate the deductability of concert and theater tickets as a legitimate business expense. Tickets to sporting events are also included.

Opponents to this provision testified last Friday (March 17) before the House Ways and Means Committee. Leading the opposition are the American Federation of Musicians (300,000 members), the League of New York Theater Owners and Producers and many performers unions. They feel that thousands of their members will lose their jobs due to an anticipated loss of revenue from the business community. It is seen as a form of taxation imposed on the arts and that the amount of money realized by the government will be minimal. When ticket sales dry up so do their jobs.

It seems to me that deducting theater tickets is much the same as deducting a two martini lunch - a privilege enjoyed by a select group. I can't believe the theater industry will suffer drastically if this provision is adopted.