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Museum Services Act (1973): Correspondence 02

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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.
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,

Pierce Butler

PB:at

bcc: Senator Claiborne Pell