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Charitable Tax Incentives Dominate 2006 Arts Advocacy Day Agenda

WASHINGTON, D.C. — Americans for the Arts, in conjunction with the Congressional Arts Caucus and 88 national arts organizations from around the country, enlisted entertainment, arts, education, and policy leaders on Capitol Hill yesterday for Arts Advocacy Day 2006. Arts leaders and advocates, including Robert L. Lynch, president and CEO of Americans for the Arts, fanned out across Capitol Hill, meeting with more than 300 Members of Congress encouraging them to take action on several arts-related issues that if enacted, will encourage charitable giving to arts and culture that will in turn strengthen arts organizations, allowing them to provide more services to the public.

The Arts Advocacy Day call to action included:

Correct an inequity in tax law that harms artists

Under current law, creators and collectors are treated differently when they donate tangible works (e.g., paintings or manuscripts) to museums, libraries, educational or other collecting institutions. A collector may deduct the fair-market value of the work, but creators may deduct only their "basis" value—essentially the cost of materials such as paint and canvas.

• Enhance individuals' ability to roll funds from their IRAs to charity

The "IRA rollover" provision would permit donors to make tax-free charitable gifts from their Individual Retirement Accounts (IRAs). Under current law, when a donor withdraws money in order to make a gift, the withdrawal is treated as taxable income, leaving less available for charitable purposes.

Expand tax deduction for charitable gifts and reject a "floor" for itemized deductions

In 2005, the Senate approved a proposal in S. 3030 to pay for the "non-itemizer" deduction by restricting the itemized deduction and instilled a new "floor" of \$210 (\$420 for couples) on the deductibility of charitable gifts by itemizers. While arts leaders support the "non-itemizer" deduction because it underlines the importance of charitable giving, they believe the new proposed floor violates a bedrock principle that charitable gifts should be deductible from the first dollar given, and it will discourage people to become donors.

In these meetings, advocates also provided Members of Congress with copies of the 2006 Congressional Arts Handbook, which includes information on important issues affecting the arts. The handbook is available online atwww.AmericansForTheArts.org/AAD/handbook/.

Arts Advocacy Day was officially kicked off at a Congressional Arts Breakfast on Capitol Hill, organized by Americans for the Arts in conjunction with the Congressional Arts Caucus. At the breakfast, Americans for the Arts and the **U.S. Conference of Mayors** jointly presented the 2006 National Award for Congressional Arts Leadership to **U.S. Representative Jim Leach** (R-IA).

Speakers at the breakfast included:

- **Alec Baldwin**, acclaimed actor currently appearing on Broadway in *Entertaining Mr. Sloane* and an Academy Award nominee for his 2004 performance in the film *The Cooler*.
- **Pierre Dulaine**, founder and artistic director of American Ballroom Theater and Dancing Classrooms (subject of the celebrated film *Mad Hot Ballroom*).
- **Brian Stokes Mitchell**, Tony Award-winning actor for *Kiss Me, Kate* and president of the Actors' Fund of America.
- Robert L. Lynch, president and CEO, Americans for the Arts
- **Rep. Jim Leach** (R-IA), Member of Congress who will be presented with the Congressional Arts Leadership Award for his tireless efforts on behalf of the arts

Performances were by:

 Very Special Arts' Nichola Kouzes, remarkable 14-year-old country guitarist from Colleyville, TX • **Dan Zanes**, critically acclaimed folk musician

On the eve of Arts Advocacy Day, the Pulitzer Prize-winning columnist and chairman and chief executive of the Dana Foundation, **William Safire**, delivered Americans for the Arts' **2006 Nancy Hanks Lecture on Arts and Public Policy** to a capacity crowd in the Eisenhower Theater of The John F. Kennedy Center for the Performing Arts. Safire's speech previewed preliminary research investigating the effect of early arts education on the brain's cognitive process. **Senator Norm Coleman** (R-MN), the newly appointed co-chair of the Senate Cultural Caucus, introduced Safire. Robert L. Lynch made opening remarks. The evening also featured a performance by The**Martha Graham Dance Company**.

Americans for the Arts is the leading nonprofit organization for advancing the arts and arts education in America. With offices in Washington, D.C. and New York City, it has a record of more than 50 years of service. Americans for the Arts is dedicated to representing and serving local communities and creating opportunities for every American to participate in and appreciate all forms of the arts. Additional information is available at www.AmericansForTheArts.org.

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