

**Congress of the United States**  
**Washington, DC 20515**

**SUPPORT THE ARTS & CULTURE ECONOMY IN AMERICA**

***Cosponsor H.R. 1524 to Restore the Tax Deduction for Artists Donating Their Work***

April 1, 2008

Dear Colleague:

We are writing to request that you join more than 100 national organizations in support of the **Artist-Museum Partnership Act (H.R. 1524)**. Our Districts and States benefit greatly from art as a driving force in our economy. Nationwide, the arts and culture industry generates:

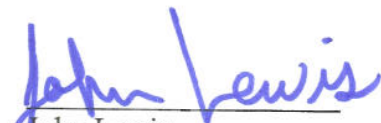
- More than \$160 billion in total economic activity
- 5.7 million full-time equivalent jobs
- \$104.2 billion in household income
- \$12.6 billion in federal income tax revenues across the country

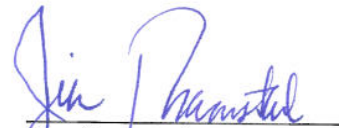
Rather than encouraging U.S. artists to sell their work to the highest bidder and potentially export their work overseas, the Artist-Museum Partnership Act will allow our museums, libraries and archives to pursue the most important works and collections available today and bring them into American institutions. It encourages artists, writers and composers to donate their work to IRS-qualified institutions and deduct the fair market value of self-generated work from their income for the tax year during which it was donated.

Why does current law allow collectors to take a fair market value deduction for an artist's work if they donate art to a public institution, but not the artists themselves? Artists, composers and writers are denied equitable tax treatment under current law, and it is clearly time for a change.

To cosponsor the **Artist-Museum Partnership Act (H.R. 1524)**, or if you would like more information, please contact Brendan Devine with Congressman John Lewis at [Brendan.Devine@mail.house.gov](mailto:Brendan.Devine@mail.house.gov) or Karin Hope with Congressman Jim Ramstad at [Karin.Hope@mail.house.gov](mailto:Karin.Hope@mail.house.gov).

Sincerely,

  
John Lewis  
Member of Congress

  
Jim Ramstad  
Member of Congress