The Charitable Act

The **Charitable Act**, S. 566 in the Senate and H.R. 3435 in the House. The Senate bill has been introduced by Senators James Lankford (R-OK) and Chris Coons (D-DE), and House legislation has been introduced by Rep. Blake Moore (UT-1) and Rep. Chris Pappas (NH-1).

The Charitable Act would expand and extend the expired non-itemized deduction for charitable giving. The bill would make available to taxpayers, who do not itemize on their tax return, a below-the-line deduction for charitable giving on federal income taxes valued at up to one-third of the standard deduction (around $4,500 for an individual filer and around $9,000 for married joint filers).

The Fans First Act

The **Fans First Act** was introduced by U.S. Senators John Cornyn (R-TX), Amy Klobuchar (D-MN), Marsha Blackburn (R-TN), Ben Ray Luján (D-NM), Roger Wicker (R-MS), and Peter Welch (D-VT). By empowering fans and consumers with greater flexibility, clear information, and strong protections, Fans First will create a more vibrant and sustainable live entertainment industry. The Fans First Act accomplishes four key goals:

- Banning speculative and fake tickets
- Making it illegal for deceptive marketing, websites, and URLs to trick consumers into paying more for tickets that may never get them into a show.
- Requiring every ticket seller to show the full itemized cost of the ticket, including any mandatory fees, from the moment the transaction begins.
- Providing clear penalties and state and federal enforcement.

The CREATE Act (Comprehensive Resources for Entrepreneurs in the Arts to Transform the Economy)

The **CREATE Act**, a bipartisan bill led by Senator Brian Schatz (D-HI) and John Cornyn (R-TX) in the Senate, and Representative Debbie Dingell (D-MI-06) in the House. The Comprehensive Resources for Entrepreneurs in the Arts to Transform the Economy (CREATE) Act of 2023 aims to expand small business programs for artists and arts entrepreneurs, as well as strengthen arts-focused economic development. Increasing
access to tools and resources for creative workers will ensure that the arts continue to be a powerful force in driving the nation’s economy, benefiting communities everywhere.

**The Performing Artists Tax Parity Act (PAPTA)**

The Performing Artists Tax Parity Act (PATPA), H.R. 2871 was introduced by Representatives Judy Chu (CA-28) and Vern Buchanan (FL-16). No Senate Bill yet. Over the last 30 years, wages and costs of living have increased across the board, but the Qualified Performing Artist tax deduction has not been updated since its inception in 1986. The deduction was currently only available to W-2 employees making less than $16,000 a year, meaning that very few artists qualify. The Tax and Jobs Act of 2017 exacerbated the problem by eliminating the ability of employees in any industry to deduct work expenses.

PATPA will update and increase the income ceiling to $100,000 for individuals and $200,000 for married joint filers, allowing far lower and middle-income performing artists to receive tax relief for work-related expense.

**The STAR Act**

U.S. Senator Mazie K. Hirono (D-HI) has introduced the STAR Act - the Saving Transit Art Resources – on the Senate side. Rep. Alma Adams (D-NC) has introduced the STAR Act on the House side for the past 3 years. This legislation would allow local transit authorities to incorporate art into federally funded transportation projects through the Federal Transit Administration (FTA), promoting rider engagement, deterring vandalism, and enhancing community identity. The STAR Act would reinstate a federal flexibility that allows local transit authorities to include art in federally funded transit projects.

**Arts Education for All Act (AEFA)**

Arts Education for All Act introduced by Representative Suzanne Bonamici (D-OR) with Representatives Chellie Pingree (D-ME) and Teresa Leger Fernández (D-NM). The Arts Education for All Act (AEFA) is the broadest arts education policy bill ever introduced in Congress. The bill includes key provisions that will support and encourage arts education and programming for youth and adults in early learning centers, K-12 Schools, and juvenile justice facilities. Some of the ways the AEFA Act will do this is by providing support for arts
access in K-12 schools, integrating the arts in afterschool and summer learning programs and allowing arts education to be used in reentry and recidivism reduction efforts.

**Equity Through the Arts and Humanities Act**

Congresswoman Barbara Lee (D-CA-13) re-introduced the **Equity Through the Arts and Humanities Act** (H.R. 3239). The legislation would create a grant program through the National Endowment for the Arts (NEA) and the National Endowment for the Humanities (NEH) for nonprofit and public entities, including faith-based and community organizations, that serve and are led by people of color. The program aims to support arts and humanities projects that work to dismantle systemic racism through the arts and humanities.

**Early STEAM Achievement Act**

Congresswoman Ann Kuster (D-NH-02) has introduced the **Early STEAM Achievement Act** (H.R. 3374) which aims to strengthen STEAM education for children ages eight and under. The legislation would establish a competitive grant program within the Department of Health and Human Services to support early childhood STEAM programs and provide professional development in STEAM education for teachers.

**CREATE Art Act** (Cultivating Resources for Emerging Artists to Thrive and Excel in Art)

Representative Maxwell Frost has introduced the **CREATE Art Act** (Cultivating Resources for Emerging Artists to Thrive and Excel in Art) which established four different grants for emerging artists. Recipients must show net earnings of less than $50,000 in the previous five years and not more than $400,000 in the previous 20 years from their art. The art produced must be relevant to the community and accessible to the public. The grants include:

- **Progress Grant** – Up to $2,000 to support a year of artist activities.
- **Project Grant** – Up to $100,000 per project that can be used over two years.
- **Live Performance Grant** – Up to $35,000 for live performances.
- **Development Fund** – Up to $10,000 to pay the living and working expenses of artists while they research, write, or cultivate stories or projects.
Creative Workforce Investment Act

Representative Leger Fernández and Senators Luján and Padilla have introduced the Creative Workforce Investment Act to “empower the creative workforce through the creation of workforce grants program and expand access to the arts in communities nationwide.” Specifically, the bill would:

- Establish a grants program to support arts and creative workforce initiatives that create publicly accessible art while employing individuals in the local community.
- Specifies a range of programs eligible for funding, including concerts, storytelling initiatives, murals, films, theatrical productions, and support for arts in educational and community spaces, among others.
- Mandates annual reporting to Congress on grant outcomes, employment duration, earnings, and employment status of individuals involved in the programs.
- Authorizes $300 million in appropriations for fiscal years 2024 through 2026 to support the program.