



[Date]

The Honorable [Full Name]
United States Senate
Washington, DC 20510

The Honorable [Full Name]
United States House of Representatives
Washington, DC 20515

Dear [Member of Congress]:

I am writing as [indication of the institution that the individual represents] to urge your support as a co-sponsor of the *Artist-Museum Partnership Act* (S. 548). The Society of American Archivists represents 5,100 archivists, the professionals who acquire, preserve, and make accessible to the public the original sources of United States history. [Describe institution / institutional mission in 1 sentence here.] Under current law, artists who donate self-created works are permitted to deduct only the cost of supplies such as canvas, pen, paper and ink, which does not reflect the true value of completed works. The prohibition on creators being able to take fair market value tax deductions has reduced their willingness to donate materials to archives, libraries, and museums.

The *Artist-Museum Partnership Act* recently was introduced by Senators Patrick Leahy (D-VT) and Robert Bennett (R-UT) to address this issue. The bipartisan bill would allow artists, writers, and composers who donate works to museums and libraries to take a tax deduction equal to the fair market value of their work. The issue is of vital concern to archivists because passing the new bill would help ensure that important cultural materials are deposited in public institutions where they would become an accessible part of the American record. The current law hurts not only artists, but also the patrons of museums and libraries whose mission it is to preserve cultural materials for research, scholarship, posterity, and documentation of American history.

Because of archivists' commitment to making the documentary heritage of our nation widely available to the public, the Society is particularly concerned about the effect that the current tax law has on artists' and writers' decisions to donate their works to public institutions where

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they would be made freely accessible to all. Since the Tax Reform Act of 1969 went into effect, prohibiting artists' and writers' claim to the fair market value of their donation, such gifts to libraries and museums have decreased substantially. We as a nation cannot afford to discount our heritage any longer. Such a law benefits neither the artist nor the public. The *Artist-Museum Partnership Act* would correct these unintended consequences of the 1969 act.

Sincerely,

[your name, institution]