Issues at a Glance

Museums play a key role in education, job creation, tourism, economic development, historic preservation, environmental conservation, and advancing scientific literacy and global competitiveness. Museums also have strong public support: a 2017 national public opinion poll, Museums and Public Opinion, showed that 95% of voters would approve of lawmakers who acted to support museums and 96% want federal funding for museums to be maintained or increased. The museum community—which includes aquariums, art museums, children’s museums, historic sites, history museums, maritime museums, military museums, natural history museums, planetariums, presidential libraries, public gardens, science centers, and zoos—has worked together to develop this federal policy agenda.

Institute of Museum and Library Services Reauthorization

Congress has regularly reauthorized the Institute of Museum and Library Services (IMLS) with broad support. Congress overwhelmingly reauthorized IMLS and its Office of Museum Services (OMS) in late 2018 by enacting the Museum and Library Services Act of 2018 (S. 3530 now Public Law No: 115-410). The legislation was passed with widespread bipartisan support by unanimous consent in the Senate and by a vote of 331 to 28 in the House, showing Congress’ renewed bipartisan support for the agency’s programs and a renewed commitment to its funding. It has a funding authorization of $38.6 million for OMS and contains a number of provisions specifically supported by the museum field: bolstering the agency’s research and data collection, maintaining an emphasis on state and regional collaboration, expanding interagency partnerships, and highlighting the importance of access to high-quality museum services for every American. It also authorizes a 21st Century Museum Professional Program, for the training of museum professionals, especially those from diverse and underrepresented backgrounds.

- We applaud Congress for enacting legislation reauthorizing IMLS, the Museum and Library Services Act of 2018, S. 3530 now Public Law No: 115-410, showing its renewed bipartisan support for the agency’s programs and a renewed commitment to its funding.

Institute of Museum and Library Services’ Office of Museum Services Funding

IMLS is the primary federal agency responsible for helping museums connect people to information and ideas. Its Office of Museum Services (OMS) awards grants to museums to support educating students, preserving and digitizing collections, and engaging communities. Grants are awarded in every state, but current funding has allowed the agency to fund only a small fraction of the highly-rated grant applications it receives. Congress has regularly reauthorized IMLS with broad bipartisan support, most recently in 2018 with a funding authorization of $38.6 million for OMS. OMS has set a strong record of congressional support during the appropriations submission process in each of the last six years, with 183 Representatives and 40 Senators signing the FY 2019 appropriations letters on its behalf. IMLS received $242 million in FY 2019 appropriations, of which $34.7 million went to the Office of Museum Services.

- We support funding of $38.6 million in FY 2020 for the IMLS Office of Museum Services.
Tax Policy
Charitable giving is the lifeblood of museums of all sizes and disciplines; it accounts for more than one-third of their operating funds. We support efforts to extend and expand incentives for charitable giving. Limitations on these incentives could have a chilling effect on the ability of museums to attract donations needed to serve their communities and protect their collections. Congress recently imposed taxes on charities, including museums, that provide transportation and parking benefits to employees, diverting limited funding away from serving their communities.

- We urge Congress to cosponsor the Universal Charitable Giving Act and/or the Charitable Giving Tax Deduction Act (H.R. 651), allowing taxpayers to deduct their charitable contributions, regardless of whether they itemize; cosponsor legislation to repeal the new Unrelated Business Income Tax on expenses that charities incur in providing transportation fringe benefits to employees; and cosponsor the Artist-Museum Partnership Act, which would allow artists to claim a fair market value deduction when they donate their own work to a collecting institution.

Elementary and Secondary Education
Museums are vital education providers, educating students, providing professional development to teachers, and helping teach local curricula. Reauthorization of the Elementary and Secondary Education Act (the “Every Student Succeeds Act”) provides states with significantly more flexibility in setting and meeting performance targets, which could make it easier for schools to work with museums.

- We support efforts to promote school-museum partnerships (including museum schools), require greater collaboration between the U.S. Department of Education and the Institute of Museum and Library Services, fully fund federal education programs in which museums participate, and fully implement the “well-rounded education” provisions in the Every Student Succeeds Act, which include the many subject areas in which museums help teach the curricula.

Higher Education
Median earnings for adults with a bachelor’s degree are approximately 64 percent higher than those with just a high school diploma, according to data from the Bureau of Labor Statistics. Yet, student loan balances constitute the largest source of debt for American households. While many museum jobs require bachelor’s or even advanced degrees, nonprofit museum professionals often do not earn as much as they might in the private sector. Public Service Loan Forgiveness (PSLF) is a vital tool in allowing talented and highly trained employees from all socioeconomic backgrounds to work at organizations that make an impact in their community. Many museums benefit from Higher Education Act (HEA) programs.

- We support efforts to improve the affordability and accessibility of higher education for all students. We urge Congress to support and improve Public Service Loan Forgiveness and sufficient income-driven repayment options for federal student loans. We also ask that Congress support HEA programs in which museums participate.
National Endowment for the Humanities
The National Endowment for the Humanities (NEH) provides direct grants to museums, universities, archives, and libraries in support of research, education, and preservation. Due to high demand and extremely limited funding, NEH was only able to fund 16 percent of the proposals it received in 2016. It also provides annual grants to state humanities councils in every state and U.S. territory. NEH received $152.8 million in FY 2018 appropriations and $155 million in FY 2019 appropriations.
- We urge Congress to provide at least $167.5 million for NEH in FY 2020.

National Endowment for the Arts
The National Endowment for the Arts (NEA) works to bring the arts to every community in America, including rural areas, military bases, and urban centers. It provides grants to all types of arts organizations—including museums—to exhibit, preserve, and interpret visual materials. The agency’s federal role is uniquely valuable: no other funder, public or private, funds the arts in every state and the U.S. territories. NEA also distributes roughly forty percent of its grant funds to state arts agencies for re-granting. NEA received $152.8 million in FY 2018 appropriations and $155 million in FY 2019 appropriations.
- We urge Congress to provide $167.5 million for NEA in FY 2020.

Science Engagement and STEM Education
Hundreds of millions of Americans of all ages and backgrounds learn about STEM each year by visiting museums, science centers, public gardens, zoos, aquariums, and other cultural institutions. In December 2018, a new five-year Federal STEM Strategic Plan was published by the Federal government that reflects a desire to increase diversity, equity, and inclusion in STEM by providing all Americans with lifelong access to high-quality STEM education. Museums already work with a wide range of Federal agencies in advancing the aspirational goals laid out in the plan. Direct support for STEM research and education is primarily provided through the National Science Foundation (NSF), including its Advancing Informal STEM Learning (AISL) program. NSF is responsible for about two-thirds of all Federal funding for biological, geological, and anthropological research at America’s universities, science centers and other museums. Many other Federal agencies have significant programs to support STEM education and public engagement with scientific research through informal STEM learning, including the National Aeronautics and Space Administration (NASA), National Oceanic and Atmospheric Administration (NOAA), and National Institutes of Health (NIH). The FY 2018 appropriations legislation provided $62.5 million for AISL and continued funding for the NASA, NOAA, NIH and other Federal programs in which museums participate. AISL, NASA and NOAA FY 2019 funding await resolution.
- We urge Congress to fully restore funding for the AISL program to $65 million—the FY 2010 funding level—and to continue to support informal STEM programs at NASA, NOAA, and NIH. We also urge support for other NSF directorates that fund museum research and collections and are key to stem learning, including: Biological Sciences; Education and Human Resources; Geosciences; and Social, Behavioral and Economic Sciences.
Historic Preservation

In addition to preserving and protecting more than 1 billion objects, many museums are historic themselves, and their collections are critical to telling our collective national story. Historic sites and historic preservation efforts not only protect our national heritage, they are also economic engines and job creators in the thousands of communities they serve. Minimal government funding helps to leverage significant private support, often through the Historic Tax Credit. The FY 2018 appropriations provided $48.9 million to State Historic Preservation Offices (SHPOs), $11.5 million to Tribal Historic Preservation Offices (THPOs), and $500,000 for grants to underserved communities—all through the Historic Preservation Fund (HPF). It also provided an additional $13 million from the HPF to document, interpret, and preserve the stories and sites associated with the Civil Rights Movement. Save America’s Treasures (SAT) received $13 million in FY 2018 through the HPF, an $8 million increase. Preserve America has not been funded since FY 2010. FY 2019 funding for these programs awaits resolution.

- We urge Congress to support FY 2020 funding of at least $60 million for SHPOs, $20 million for THPOs, $15 million for civil rights sites, $15 million for Save America’s Treasures, $4.6 million for Preserve America, and to continue supporting the Historic Tax Credit.

Public Diplomacy and the Protection of Cultural Property

As welcoming and trusted community anchors, museums are perfectly positioned to help build cross-cultural relationships, which are enhanced by collections that span the world across centuries. In recent years, irreplaceable cultural property has been lost in places like Egypt, Iraq, Syria, Mali, and Afghanistan. Protecting this property—both directly and by working through international organizations—is a vital part of United States diplomacy, showing the respect of the United States for other cultures and the common heritage of humanity. American museums and the conservation professionals who work with them are some of the world’s best at protecting and caring for cultural property.

- We urge Congress to pursue measures that protect cultural property around the world, and to consider museums and conservation professionals as part of the solution to these issues.

Shutdown Prevention and Economic Impact

Government shutdowns occur with some frequency; there have been 20 of them since 1976. During the 16-day shutdown in October 2013, hundreds of museums nationwide—as well as national parks, forests, monuments, and historic sites—were forced to close their doors. This prevented the public from enjoying artworks, historic treasures, and lands that are intended to be held in the public trust. The economic impact of these closures was devastating, not just for the entities themselves, but for many businesses that rely on the tourism they generate. The damage from the 35-day 2018-2019 partial government shutdown—the longest in U.S. history—is still being assessed.

- We urge Congress to amend the Anti-Deficiency Act to allow for the continuity of operations and public access to our nation’s public lands and federally operated museums in the event of a funding gap.
The Multinational Species Conservation Funds and Wildlife Conservation

In addition to educating the public about wildlife, accredited zoos and aquariums also protect endangered species in their collections and across their natural habitat. The Multinational Species Conservation Funds (MSCF) are targeted investments in global priority species, such as African and Asian elephants, tigers, rhinoceros, great apes, and sea turtles. The MSCF program has helped to sustain wildlife populations by controlling poaching, reducing human-wildlife conflict, and protecting essential habitats globally. Despite its modest funding level, this program has a significant impact because it consistently leverages three or four times its federal investment in matching funds from corporations, conservation groups, and national governments.

- We urge Congress to support funding for the Multinational Species Conservation Funds and to pass legislation that would reauthorize the MSCF programs through FY 2024.
- The museum community, including botanical gardens, strongly supports efforts to protect native wildlife, including declining pollinator populations.

Visit the Alliance’s [Policy Issues page](#) to learn more about policy issues affecting museums.
IMLS Reauthorization

Request

- Thank your Senators and Representative for passing S. 3530 now Public Law No: 115-410, the Museum and Library Services Act of 2018. The bill reauthorizes the Institute of Museum and Library Services and was signed into law by the president on Dec. 31.

Introduction
The Institute of Museum and Library Services (IMLS) is the primary federal agency responsible for helping museums connect people to information and ideas. Its Office of Museum Services (OMS) supports all types of museums—including aquariums, arboretums, art museums, botanical gardens, children's museums, historic sites, history museums, military museums, natural history museums, nature centers, planetariums, science & technology centers, zoos, and more—in their work to educate students, preserve and digitize collections, and connect with their communities. Reauthorization is critical to the future federal support of the museum community as it shows renewed bipartisan support for the agency’s programs and a renewed commitment to its funding.

Reauthorization
IMLS has been regularly reauthorized by Congress with broad support, most recently in 2018 with a funding authorization of $38.6 million for the Office of Museum Services. In September 2018, Senators Jack Reed (D-RI), Susan Collins (R-ME), Kirsten Gillibrand (D-NY), Lisa Murkowski (R-AK), Sheldon Whitehouse (D-RI), Elizabeth Warren (D-MA), Angus King (I-ME), Doug Jones (D-AL), Tim Kaine (D-VA), Maggie Hassan (D-NH), Richard Blumenthal (D-CT), and Robert Casey (D-PA) introduced S. 3530, The Museum and Library Services Act of 2018. Representatives Raul Grijalva (D-AZ), Will Hurd (R-TX), David McKinley (R-WV) and Leonard Lance (R-NJ) introduced an identical companion bill, H.R. 6988. Both bills were introduced with the support of the national museum community.

The Museum and Library Services Act of 2018 contains a number of provisions specifically supported by the museum field. It reauthorizes the agency for six years and:

- Formally authorizes a 21st Century Museum Professional Program, to improve the recruitment, preparation, and professional development of museum professionals, especially those from diverse and underrepresented backgrounds.
- Maintains the agency’s existing authority to support museum activities at both the state and regional level, while adding regional museum collaboration to its “Purpose” section, akin to how state museum collaboration is currently referenced.
- Adds a new emphasis on ensuring that every American has access to high-quality museum experiences.
- Maintains and augments the agency’s research, data collection, and analysis about museums and libraries.
- Establishes new reporting to ensure that the agency sufficiently collaborates with museum and library organizations at the national, regional, and state level on its research and data collection activities.
- Includes additional federal entities on the list of potential interagency partnerships, allowing IMLS to expand its collaborative efforts with other agencies and magnify support for museums and libraries.
- Updates the agency’s governance, so that it operates more closely in alignment with other federal cultural agencies.
Talking Points

- The Institute of Museum and Library Services has strong bipartisan support, and has been lauded for its peer-reviewed, highly competitive grant programs.
- By leveraging significant private, state, and local funding, OMS grants amplify a small federal investment in museums for maximum impact in the community.
- In addition to awarding grants that benefit individual museums and communities, IMLS also awards National Leadership Grants for Museums, which support projects with the potential to advance the profession so that museums can improve services for the American public.
- 37 percent of museums are free at all times. Through IMLS’ Museums for All initiative, many museums also offer free or greatly reduced admission to anyone with an Electronic Benefits Transfer (EBT) card.
- The current authorization level of $38.6 million, first enacted in 2004, would be over $50 million if adjusted just for inflation. This level does not take into consideration increases in museum attendance.
- There is high demand for funding from the IMLS Office of Museum Services. In 2018 it received 819 applications requesting nearly $120 million, but current funding has allowed the agency to fund only a small fraction of the highly rated grant applications it receives. To learn more about grants awarded to museums in your state or district, visit: imls.gov/grants/awarded-grants.

Additional Information About Museums

- Museums are economic engines, supporting more than 726,000 jobs and contributing $50 billion to the U.S. economy per year. They attract tourists, promote economic development, and make communities more desirable for employers.
- Museums’ economic impact generates $12 billion in tax revenue at all levels of government.
- Museums are an essential part of the nation’s educational infrastructure, tailoring educational programs and materials to state and local curricula, spending more than $2 billion a year on education, and promoting lifelong learning.
- Children who visited a museum during kindergarten had higher achievement scores in reading, mathematics and science in third grade than children who did not. This benefit is also seen in the subgroup of children who are most at risk for deficits and delays in achievement.
- Museums are beloved community anchors, attracting over a million volunteer hours every week.
- Many museums have developed innovative programs to meet the growing needs of their individual communities. For example, many have programs designed specifically for children with special needs and their families, some work with medical schools to teach observation and description skills, and some are helping veterans heal from their wounds—both physical and psychological.

Status

- S. 3530 was introduced on Sept. 28, 2018 and unanimously passed the Senate Committee on Health, Education, Labor, and Pensions on Nov. 29 and the full Senate on Dec. 4. On Dec. 19, the House passed S. 3530 by a vote of 331 to 28. It was signed into law by the president on Dec. 31 (Public Law No: 115-410).
IMLS Office of Museum Services Funding

Request
- We urge Congress to provide $38.6 million in Fiscal Year 2020 funding for the IMLS Office of Museum Services.

Introduction
The Institute of Museum and Library Services (IMLS) is the primary federal agency responsible for helping museums connect people to information and ideas. Its Office of Museum Services (OMS) supports all types of museums—including aquariums, arboretums, art museums, botanical gardens, children’s museums, historic sites, history museums, military museums, natural history museums, nature centers, planetariums, science and technology centers, zoos, and more—by awarding grants that help them educate students, preserve and digitize collections, and connect with their communities. The 2018-2022 IMLS strategic plan focuses on promoting lifelong learning, strengthening the capacity of museums and libraries to serve their communities, increasing access to information and ideas, and strategically aligning resources to maximize public value.

Reauthorization
Congress overwhelmingly reauthorized IMLS and its Office of Museum Services (OMS) in late 2018 by enacting the Museum and Library Services Act of 2018 (S. 3530 now Public Law No: 115-410). The legislation was passed with widespread bipartisan support by unanimous consent in the Senate and by a vote of 331 to 28 in the House, showing Congress’ renewed bipartisan support for the agency’s programs and a renewed commitment to its funding. It has a funding authorization of $38.6 million for OMS.

Status
- The Office of Museum Services within IMLS is funded through the Labor, Health and Human Services, and Education appropriations bill. It is currently funded at $34.7 million for FY 2019.
- As was proposed in FY 2018 and FY 2019, the president’s FY 2020 budget is expected to propose eliminating IMLS entirely, allocating no funding to OMS.

IMLS Office of Museum Services Funding History

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*In FY 2013, across-the-board sequestration cuts reduced OMS’ effective funding to $29.2 million.

Talking Points
- The Institute of Museum and Library Services has strong bipartisan support, and has been lauded for its peer-reviewed, highly competitive grant programs.
- OMS has set a strong record of congressional support during the appropriations submission process in each of the last six years, with 183 Representatives and 40 Senators signing FY 2019 appropriations letters on its behalf.
In FY 2018, Congress provided $240 million to IMLS, of which $34.7 million was directed to the Office of Museum Services. With this funding, OMS provided 232 grants totaling $34,714,990 to museums and related organizations in 44 states, Guam, Puerto Rico, and the District of Columbia.

By leveraging significant private, state, and local funding, OMS grants amplify a small federal investment for maximum impact in the community.

The 2018 reauthorization—overwhelmingly passed by Congress—called for an increase in federal support, both to strengthen existing national programs at IMLS and to support museums directly at the state level.

There is high demand for funding from the IMLS Office of Museum Services. In FY 2018 it received 819 applications requesting nearly $120 million, but current funding has allowed the agency to fund only a small fraction of the highly rated grant applications it receives.

Despite this funding shortfall, museum attendance has increased, collections are subject to increasing risk, and museum staff members need professional development in conservation, education, and technology.

To learn more about grants awarded to museums in your state or district, visit: imls.gov/grants/awarded-grants.

Additional Information About Museums

- **Museums are economic engines**, supporting more than 726,000 jobs and contributing $50 billion to the U.S. economy per year. They attract tourists, promote economic development, and make communities more desirable for employers.

- Museums’ economic impact generates $12 billion in tax revenue at all levels of government.

- Museums have strong public support: [Museums and Public Opinion](#), a 2017 national public opinion poll, showed that 95% of voters would approve of lawmakers who acted to support museums and 96% want federal funding for museums to be maintained or increased.

- Museums are an essential part of the nation’s educational infrastructure, spending more than $2 billion a year on education and promoting lifelong learning.

- Museums tailor educational programs and materials in coordination with state and local curricula standards in math, science, art, literacy, economics and financial literacy, language arts, history, civics and government, geography, and social studies.

- Museums receive more than 55 million visits each year from student groups.

- Children who visited a museum during kindergarten had higher achievement scores in reading, mathematics, and science in third grade than children who did not.

- Museums are beloved community anchors, attracting over a million volunteer hours every week.

- Many museums have developed innovative programs to meet the growing needs of their individual communities. For example, some museums have programs designed specifically for children with special needs and their families, some work with medical schools to teach observation and description skills, and some are helping veterans heal from their wounds, both physical and psychological.
Dear Chairwoman DeLauro and Ranking Member Cole,

We write to thank the Subcommittee for its previous support, and to urge you to support robust funding for the Institute of Museum and Library Services’ (IMLS) Office of Museum Services (OMS) in the FY 2020 Labor, Health and Human Services and Education Appropriations bill.

Despite its small size, the IMLS Office of Museum Services is the largest dedicated source of investment in our nation’s museums, which support over 700,000 jobs and contribute $50 billion annually to the U.S. economy. OMS funding plays a significant role in this economic impact by helping museums reach more visitors and spur community development. In addition to their economic benefits, OMS grants also support museums’ advancements in areas such as technology, lifelong community learning, and conservation and preservation. These successes notwithstanding, only a small fraction of the nation’s museums are currently being reached and many highly rated grant applications go unfunded.

The demand for museum services is greater than ever. At a time when school and community resources are strained, museums are working overtime to fill the gaps. Every year, they welcome more than 55 million schoolchildren, bring art, science and cultural heritage into communities, and partner with other nonprofits to meet the specific needs of their local population. In addition, our nation’s museums are opening their doors to more people than ever with over 850 million visits each year – with many of these visitors offered free or reduced admission. Museums are also part of a robust nonprofit community working to address a wide range of our nation’s greatest challenges, from conducting medical research to helping veterans heal physically and psychologically, and from creating energy efficient public buildings to collecting food for needy families.

Congress reauthorized IMLS in late 2018, by enacting the Museum and Library Services Act of 2018 (Public Law No: 115-410). This legislation was passed with widespread bipartisan support by unanimous consent in the Senate and by a vote of 331 to 28 in the House, showing Congress’ renewed bipartisan support for the agency’s programs and a renewed commitment to its funding. The agency is highly accountable, and its competitive, peer-reviewed grants leverage significant private resources while supporting museums in every state.

We urge the Subcommittee to support robust funding for the IMLS Office of Museum Services for FY 2020 to support the important work museums are doing in our districts. This vital funding will aid museums of all types and enable them to continue bolstering the economy, serving our schools and communities, and preserving our cultural heritage for future generations.

Again, we appreciate the Subcommittee’s prior support for OMS and request this investment to strengthen and sustain the work of our nation’s museums.

Sincerely,

Paul Tonko Andy Barr Chellie Pingree David B. McKinley, P.E.
U.S. Representative U.S. Representative U.S. Representative U.S. Representative

(For more information or to sign onto this letter with one of its leads, please contact Noor Teebi Nimer with Rep. Tonko at noor@mail.house.gov, Paige Rusher with Rep. Barr at paige.rusher@mail.house.gov, Evan Johnston with Rep. Pingree at evan.johnston@mail.house.gov, or Sydney Pettit with Rep. McKinley at sydney.pettit@mail.house.gov.)
Dear Chairman Blunt and Ranking Member Murray,

We write to thank the Subcommittee for its previous support, and to urge you to support robust funding for the Institute of Museum and Library Services’ (IMLS) Office of Museum Services (OMS) in the FY 2020 Labor, Health and Human Services and Education Appropriations bill.

Despite its small size, the IMLS Office of Museum Services is the largest dedicated source of investment in our nation’s museums, which support over 700,000 jobs and contribute $50 billion to the U.S. economy each year. OMS funding plays a significant role in this economic impact by helping museums reach more visitors and spur community development. In addition to their economic benefits, OMS grants also support museums’ advancements in areas such as technology, lifelong community learning, and conservation and preservation. These successes notwithstanding, only a small fraction of the nation’s museums are currently being reached and many highly rated grant applications go unfunded.

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Congress reauthorized IMLS in late 2018, by enacting the Museum and Library Services Act of 2018 (Public Law No: 115-410). This legislation was passed with widespread bipartisan support by unanimous consent in the Senate and by a vote of 331 to 28 in the House, showing Congress’ renewed bipartisan support for the agency’s programs and a renewed commitment to its funding. The agency is highly accountable, and its competitive, peer-reviewed grants leverage significant private resources while supporting museums in every state.

We urge the Subcommittee to support robust funding for the IMLS Office of Museum Services for FY 2020 to support the important work museums are doing in our states. This vital funding will aid museums of all types and enable them to continue bolstering the economy, serving our schools and communities, and preserving our cultural heritage for future generations.

Again, we appreciate the Subcommittee’s prior support for OMS and request this investment to strengthen and sustain the work of our nation’s museums.

Kirsten Gillibrand
U.S. Senator

(For more information or to sign onto this letter, please contact Niambe Tomlinson with Senator Gillibrand at Niambe_Tomlinson@gillibrand.senate.gov.)
Tax Policy

Request
We urge members of Congress to:

• cosponsor the Universal Charitable Giving Act and/or the Charitable Giving Tax Deduction Act (H.R. 651), allowing taxpayers to deduct their charitable contributions, regardless of whether they itemize.
• cosponsor legislation to repeal the new Unrelated Business Income Tax (UBIT) on expenses that charities incur in providing transportation fringe benefits to employees.
• cosponsor the Artist-Museum Partnership Act, which would allow artists to claim a fair market value deduction when they donate their own work to a collecting institution.
• oppose weakening the Johnson Amendment, which prohibits charities from endorsing or opposing political candidates.
• cosponsor the Legacy IRA Act and/or the Public Good IRA Rollover Act, which would broaden the IRA Charitable Rollover, allowing individuals to make tax-free distributions to planned giving accounts as well as to charities.

Introduction
Museums are part of the broader community of 501(c)(3) charities alongside hospitals, universities, social and human services, and many others. In recognition of their public benefit, contributions to charities have been tax-deductible for over 100 years, helping to maintain a tradition of charitable giving unmatched in the world.

Deductibility of Charitable Gifts
• Charitable giving is the lifeblood of museums of all sizes and disciplines, accounting for more than one-third of their operating funds and up to eighty percent of their collections. Reduced donations of property or funds could significantly damage many museums’ capacity to serve their communities.
• Americans make charitable gifts for altruistic reasons, but tax policy can incentivize greater generosity. By reducing the number of people who itemize deductions, the 2017 tax reform law is projected to reduce charitable giving by about five percent, according to the Lilly Family School of Philanthropy and the American Enterprise Institute. Lilly also found that the percentage of Americans who give has fallen by 11 percent over the past 14 years—from 67 percent in 2002 to just 56 percent in 2014—that threatening the strength and vibrancy of our country’s civil society.
• The Universal Charitable Giving Act would allow taxpayers claiming the standard deduction to also deduct charitable contributions of up to roughly $4,000 per individual or $8,000 per married couple. The Charitable Giving Tax Deduction Act (H.R. 651) would do the same with no cap.

Unrelated Business Income Tax (UBIT) on Parking and Transportation Benefits
• A provision of the 2017 tax reform act requires charities to pay UBIT on expenses incurred in providing transportation benefits to employees. We believe it makes no sense, and the IRS has agreed, to equate expenses to income. Thousands of charities, including museums, that otherwise have no unrelated business income are being forced to pay, and to file returns, for the first time.
Deductibility of Artist Gifts

- When artists give their own work to a museum, they cannot claim a tax deduction for its fair market value. Rather, they can deduct only the value of materials, such as paint and canvas. As a result, few artists give, and the public suffers.
- When Congress disallowed the artist deduction in 1969, the effect was immediate and drastic: artist donations to some museums declined by more than 90 percent.
- The Artist-Museum Partnership Act would provide a deduction equal to appraised fair market value for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor, provided that the recipient organization uses the work in a manner related to its charitable mission.

Johnson Amendment

- The protection of charity nonpartisanship was signed into law by President Eisenhower in 1954. It is a cornerstone principle that has strengthened the public’s trust of the charitable community. Weakening this protection by allowing charities to endorse candidates for public office and engage in partisan electioneering activities would damage the integrity and effectiveness of all charities.

IRA Rollover

- Under current law, individuals aged 70.5 and above may contribute up to $100,000 from their IRA accounts to charity, counting it toward their required distribution but not paying tax on it. The Legacy IRA Act and the Public Good IRA Rollover Act would expand this provision by allowing gifts to planned giving accounts, and by raising the cap.

Status

Bipartisan legislation in both the House and the Senate would allow individuals to deduct contributions regardless of itemizing status. As of late January, Reps. Chris Smith (R-NJ) and Henry Cuellar ((D-TX) have introduced H.R. 651, the Charitable Giving Tax Deduction Act, while both Sens. James Lankford (R-OK) and Debbie Stabenow (D-MI) have expressed interest in introducing legislation to incentivize giving by non-itemizers.

The Senate has passed artist deduction legislation five times in previous years, but the bills have not been reviewed by the House. We expect identical legislation to be introduced in both the House and Senate.

The 115th Congress rejected many attempts to weaken or repeal the Johnson Amendment. We expect such attempts to continue in the current Congress.

Following widespread outcry, an amendment to repeal the UBIT on transportation benefits was included in tax legislation approved by the House, but not the Senate, at the end of the 115th Congress. Stand-alone legislation was introduced as well, and we expect the effort to continue.

Sen. Kevin Cramer (R-ND) has told constituents that he intends to reintroduce legislation to expand the IRA Charitable Rollover.
Museum Facts

Museums Are Economic Engines

Museums support more than 726,000 American jobs.

Every direct job at a museum supports an additional job in the economy. This is a higher rate than many other industries.

Museums contribute $50 billion to the U.S. economy each year.

Museums and other nonprofit cultural organizations return more than $5 in tax revenues for every $1 they receive in funding from all levels of government.

The economic activity of museums generates more than $12 billion in tax revenue, one-third of it going to state and local governments. Each job created by the museum sector results in $16,495 in additional tax revenue.

People Love Museums

More people visited an art museum, science center, historic house or site, zoo, or aquarium in 2018 than attended a professional sporting event.
Museums Are for Everyone

Museums are committed to ensuring that people of all backgrounds have access to high-quality museum experiences. In 2012, 37% of museums were free at all times or had suggested admission fees only; nearly all the rest offered discounts or free admission days.

Museums Partner with Schools

Museums help teach the state and local curriculum, tailoring their programs in math, science, art, literacy, language arts, history, civics and government, economics and financial literacy, geography, and social studies.

Museums Are Trusted

The American public considers museums the most trustworthy source of information in America, rated higher than local papers, nonprofit researchers, the U.S. government, and academic researchers.
Museums & Public Opinion

Summary of Findings

The news for museums is excellent. National public opinion polling shows that Americans overwhelmingly appreciate and recognize the work of museums as educational and economic assets to their communities. What’s more, Americans broadly support federal funding of museums and approve of lawmakers who take action to support them. The data speaks clearly, whether young or old, conservative or liberal, or a museum-goer or not, Americans value the museums in their communities.

97% Believe that museums are educational assets for their communities

89% Believe that museums contribute important economic benefits to their community

96% Would think positively of their elected officials taking legislative action to support museums

96% Want federal funding for museums to be maintained or increased

Visit www.aam-us.org/programs/advocacy to download the full report.
Americans Want Their Lawmakers to Act in Support of Museums

Museums are widely valued for their educational and economic contributions, but Americans don’t stop there: they expect their legislators to take action to support them. The vast majority of Americans would approve of lawmakers who take legislative action to support museums. This support is clearly a bipartisan consensus with more than 90% of respondents agreeing across all political affiliations. 95% of voters report they would approve if their lawmakers took action to support museums.

Amidst today’s contentious political climate, few issues garner such consistent and high approval as the support of American museums.

Political Persuasion

<table>
<thead>
<tr>
<th>Political Persuasion</th>
<th>98%</th>
<th>93%</th>
<th>96%</th>
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<tbody>
<tr>
<td>Liberal</td>
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<tr>
<td>Conservative</td>
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<td>Moderate</td>
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<tr>
<td>I don’t care about politics</td>
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Visitors to Museums

- 97% of Museum Visitors
- 94% of Non-Visitors

Voters in Elections

- 95% of voters
- 96% of non-voters

Community Size

- 94% Non-Metro Very Rural
- 95% Small City (<1M)
- 96% Small-Mid (1M-4.9M)
- 96% Large Urban (5M+)

Percentage of Americans who would approve of lawmakers who take action to support museums

Visit [www.aam-us.org/programs/advocacy](http://www.aam-us.org/programs/advocacy) to download the full report.
The American Alliance of Museums
Joined by National, Regional, and State Partner Organizations

Cordially invites you to a Capitol Hill reception Celebrating Museums and 2019 Congressional Honorees

Senator Jack Reed (D-RI)
Senator Susan Collins (R-ME)
Representative Rosa DeLauro (D-CT)
Representative Will Hurd (R-TX)

Tuesday, February 26, 2019 - 5:00-7:00 p.m.
Capitol Visitor Center Café
(Lower Level)
First Street & East Capitol Street

Please contact Barry Szczesny at bszczesny@aam-us.org to RSVP or with questions.

The event is intended to be a "widely attended event," as that term is defined in guidance provided by the Senate Select Committee on Ethics with regard to Senate Rule 35, section 1(d) and the House Committee on Standards of Official Conduct with regard to House Rule XXV, clause 5(a)(3).
About the Alliance
The American Alliance of Museums was established in 1906, and is the one organization that supports all museums, including:

- Anthropology Museums
- Aquariums
- Arboretums/Botanic Gardens
- Art Museums
- Children’s Museums
- Culturally Specific Museums
- Halls of Fame
- Historic Houses
- Historic Sites
- Historical Societies
- History Museums
- Military/Battlefield Museums
- Natural History Museums
- Nature Centers
- Planetariums
- Presidential Libraries
- Science/Technology Centers
- Transportation Museums
- Visitor Centers
- Zoos

We are proud to work on behalf of these institutions by developing standards and best practices and by championing the cause of museums. The Alliance serves as the national voice for museums, highlighting their roles as key providers of education, economic engines, and community anchors.

The Alliance also represents the directors, curators, registrars, educators, exhibit designers, public relations officers, development officers, security managers, trustees, students, and volunteers who work in museums.

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  aam-us.org/advocacy
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Museum Education Roundtable

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North Carolina Museums Council
Ohio Museums Association
PA Museums
Small Museum Association
Wisconsin Federation of Museums