

MICHAEL SANDEN ART

Sanden & Associates

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INFORMATION

I am a member of the Volusia County Arts Alliance, (the VCCA), a visual artist, past art museum director and consultant to select artists, collectors and organizations. I consider myself as an advocate regarding American and contemporary art, history and the performing arts. Each year, like many other artists and performers living in our communities I am annually asked to donate works of arts to organizations that request them as a part of their annual appeals for support by their members and the public as well as to permanent collections. My philosophy is that doing so gives back and adds to the ability of arts organizations to serve their constituencies and the general public. I am pleased to be able to continue and contribute in this manner.

This year the United States Congress, both the House of Representatives and the Senate have two pending bipartisan bills for recommendation; HR 1126 and SB 548. This important legislation is also favored by President Obama's administration as well as bipartisan national organizations such as The Americans for the Arts, The American Association of Museums, the College Art Association and many other cultural entities that receive donations from living artists, scholars and performers. Detailed information on both bills may be seen at www.usa.gov or at www.americansforthearts.org I encourage you to take a few minutes and read them. *HR 1126 and SB 548 would allow artists to take a fair-market value deduction for works of art given to and retained by nonprofit institutions. The U.S. tax system accords unequal treatment to creators and collectors who donate tangible works (e.g., paintings or manuscripts) to museums, libraries, educational or other existing institutions. A collector may take a tax deduction for the fair-market value of the work, but creators may only deduct their " basis " value-essentially the cost of materials such as paint and canvases.*

If after reading these proposals and you agree with them I am suggesting that you contact your elected US House of Representative and US Senator and urge their support for these bills. Thank you for your consideration: M. Sanden.