

Association of Art Museum Directors

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Statement Submitted to the United States Senate  
Committee on Finance  
on behalf of the Association of Art Museum Directors

Hearing on Tax Reform Options: Incentives for Charitable Giving,  
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The Association of Art Museum Directors (AAMD) is composed of the directors of approximately 200 of the leading art museums in the United States, with additional members in Canada and Mexico. We are grateful for the opportunity to submit written testimony for the record regarding incentives for charitable giving and addressing how museums serve their communities.

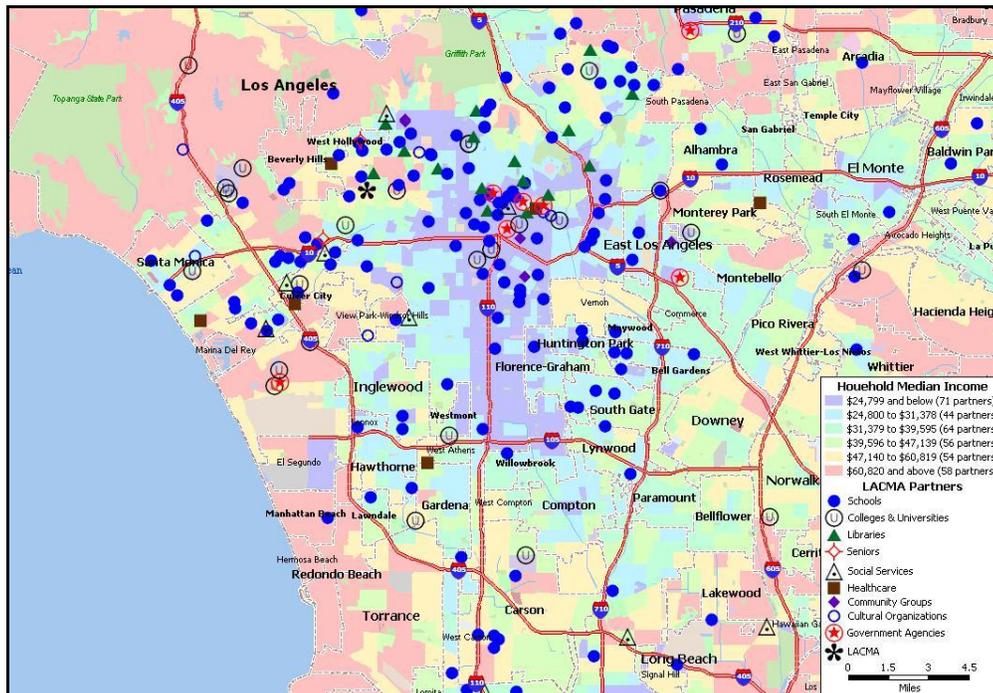
Museums reflect creativity, history, culture, ideas, innovation, exploration, discovery, diversity, freedom of expression and the ideals of democracy. They are repositories for collections that encompass the cultural, religious, secular and spiritual expression of humankind from prehistory to the present day; their staffs are highly trained and capable; and their mission is to share these resources, which they hold in the public trust, with as broad a public as possible.

America's museums were founded in many cases by generous individuals who believed that art should belong to the people. For example, the Smithsonian was established "for the increase and diffusion of knowledge among men." The Metropolitan Museum of Art's founding document states that it was established for the purpose "of encouraging and developing the study of the fine arts, and the application of arts to manufacture and practical life, of advancing the general knowledge of kindred subjects, and, to that end, of furnishing popular instruction." In Boston, Isabella Stewart Gardner ensured that the museum would remain "for the education and enrichment of the public forever." Perhaps it is worth noting that Mrs. Gardner's will also provided for the Massachusetts Society for the Prevention of Cruelty to Children, Industrial School for Crippled and Deformed

Children, Animal Rescue League, and Massachusetts Society for the Prevention of Cruelty to Animals.

The public-spirited generosity of American donors is a living tradition that has enabled museums to offer affordable access to unique collections. For example, at the Cincinnati Art Museum, free admission stretches back to 1906, when Mary Emery established a fund to make Saturday admission free to all; a generous gift from The Richard and Lois Rosenthal Foundation subsequently established free general admission for everyone at all times. A single individual's gift has allowed the Baltimore Museum of Art to offer free admission since 2006. Indeed, fully one third of AAMD member museums offer free admission to all, all the time, and two thirds offer free admission for children under 12. Those with admission fees nearly always offer some form of free admission (for example, free days or free hours) and discounts for seniors and students. Taking all of this into account, we estimate the average cost of admission at AAMD museums to be about five dollars or less. At the same time, the cost to museums per visitor is about \$85. Clearly, donations subsidize a great deal of the difference.

Some people believe that museums chiefly serve "the rich." AAMD research, which disproves this theory, shows that the average AAMD museum serves approximately 200 schools annually. Collectively, AAMD members reach approximately 40,000 K-12 schools nationwide through on-site and off-site programs, including direct work with students and teachers. (This total does not include schools reached online.) The research indicates that museums serve broadly across all income levels, as exemplified by the map below, which shows organizations in greater Los Angeles served by the Los Angeles County Museum of Art, with shading that indicates the income level by U.S. Census Tract.



Museums are creative about expanding their reach. In Pittsburgh, for example, the Carnegie Museums offer reduced admission fees to holders of Pennsylvania ACCESS cards, which are given to families on welfare, food stamps, or medical assistance. Whereas normal admission costs \$15 for adults, ACCESS families may visit for \$1 per person. In 2007, the program's first year, 171 people took advantage of it. By 2010, usage had climbed to over 10,000 people. Similarly, when the Baltimore Museum of Art initiated free admission, attendance at family programs grew by over 80 percent.

Another myth is that art museums only celebrate Western European art. In fact, large and small art museums alike show a wide range of cultures and periods. They are committed to using their collections, which range over ten thousand years and are drawn from every known civilization in every part of the world, to speak eloquently to diverse audiences. Museum collections are a primary resource for people who wish to learn more about their own heritage as well as the heritage of others, regardless of race, religion, ethnicity, or economic resources. America's non-profit system ensures that these collections are held in trust for the public — not just part of the public, but all of it, and not just for today's audiences, but for those of the future as well.

Art museums are sometimes the primary source of exposure to visual art instruction and appreciation for many at-risk children and youth, given that formal arts education barely exists in many urban school systems. We are proud that 100 percent of AAMD museums offer programs for schools. Their programs for teachers — showing how to connect works of art to school curriculum in every academic subject — are irreplaceable. Over 90 percent offer programs for universities, and more than 70 percent have preschool programs. More than a third have programs for Alzheimer's patients and caregivers, while nearly half have programs for nursing home residents. Smaller numbers have offerings for seniors at home, children in the juvenile justice system, and incarcerated adults. Thirty-one percent offer art instruction for medical, nursing, and pharmacy students, which is clinically proven to sharpen observation skills and hence improve the ability to make correct diagnoses.

All AAMD members share a commitment to serving the public, partnering with their community institutions, including health, human service, and education organizations, and applying the unique resources of the arts to serving a wide variety of purposes. Museums are anchors in their communities, often serving as the centerpiece of new or revitalized neighborhoods, providing jobs, attracting tourists as well as residents, and in a less literal sense, helping to form the community's identity — its sense of self.

Another argument that has been circulated holds that capping the value of the charitable deduction will not change the behavior of donors. Art museums know this argument to be untrue. The tax treatment of gifts of art has been altered several times since 1969, and donors' behavior has responded directly, immediately and always negatively. In 1969, Congress restricted the ability of artists to take a fair-market value deduction for gifts of their own art; as a result, artist gifts have been relatively rare ever since. In 1986, the Tax Reform Act made gifts of appreciated property a preference item under the Alternative Minimum Tax; gifts of art plummeted by 90 percent by 1989, causing Congress to

reverse itself and restore full deductibility in 1990, upon which giving resumed. Most recently, the Pension Protection Act so tightly restricted the deductibility of fractional gifts of art that such gifts have practically ceased. In sum, we have a long history of experience with tax deductibility. We understand that donors give for altruistic reasons, but the tax code influences the size, timing, and form of gifts.

In conclusion, we suggest that discouraging gifts to the arts by reducing their tax deductibility would have a counter-productive effect. It would lessen institutions' growing ability to serve the very populations whom Members of Congress most wish charities to serve, and would deprive those populations of the chance to participate fully in civil society and to have access to collections and programs that speak to their specific needs and interests. The social safety net has many strands; weakening any single strand only diminishes the safety net's overall integrity. Supporting the needy and supporting the arts are not mutually exclusive enterprises.

With this testimony we are submitting summaries of published articles that document the unique and sometimes surprising ways in which art museums serve the public. Thank you again for the opportunity to provide testimony on this important issue.

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***Reduced admission for public assistance recipients***  
**Carnegie Museum of Art / Pittsburgh, PA**

The Carnegie Museums of Pittsburgh offer \$1 admission to holders of Pennsylvania state ACCESS EBT cards, which are given to families on welfare, food stamps or medical assistance. Beneficiaries can bring themselves and up to 3 family members to the museum for one dollar each. Offered in partnership with the Allegheny County Department of Human Services (DHS), the program has seen a staggering 600 percent increase since December 2008, counting more than 36,000 individual visits. Of these visitors, 84 percent were visiting with their children.

[http://www.pittsburghlive.com/x/pittsburghtrib/news/s\\_716233.html](http://www.pittsburghlive.com/x/pittsburghtrib/news/s_716233.html)

***Alternative sentencing for juvenile offenders***  
**Sterling and Francine Clark Art Institute / Williamstown, MA**

The Responding to Art Involves Self Expression (RAISE) program is a collaboration between the Berkshire County Juvenile Court (BCJC) and the Clark. This alternative sentencing model shifts the sentencing paradigm from punishment to education, fostering self-awareness and self-esteem. Through this program, adjudicated youth participate in group meetings, writing and self awareness exercises, and gallery talks. Since its inception in 2006, RAISE has served more than 75 boys and girls ages 12 to 17. The program is being replicated at other museums in America and France. It has been recognized by the International Council of Museums, the French American Museum Exchange, the Annenberg Foundation, the United States Department of State, and the American Association of Museums.

<http://www.clarkart.edu/about/raise.cfm>

### ***Academic and emotional support for girls at risk***

#### **Samuel P. Harn Museum / Gainesville, FL**

In 2010, a collaboration was created between the Harn Museum of Art and the PACE Center for Girls in Gainesville, Florida. The mission of PACE is to prevent school withdrawal, juvenile delinquency, teen pregnancy, substance abuse and welfare dependency among adolescent girls considered "at-risk." Through the collaboration with the Harn, the girls regularly meet with museum educators to observe, analyze, discuss, write about and create art. The partnership gives participants an opportunity to interact with positive role models and builds their confidence, visual awareness, critical thinking, and social skills. The program has received grants from the Division of Cultural Affairs and the National Endowment for the Arts.

<http://www.gainesville.com/article/20100428/ARTICLES/4281012>

<http://www.harn.ufl.edu/press/e104.php>

### ***Building observation skills in medical and nursing students***

#### **The McNay Museum of Art / San Antonio, TX**

The McNay Art Museum offers a program designed to help medical and nursing students improve their observation and communication skills. The Art Rounds program was developed in 2010 in conjunction with the University of Texas Health Science Center San Antonio. Originally offered as a three week workshop, the program was offered as a full-credit course in the 2011-2012 school year. By learning to carefully observe and evaluate artwork at the museum, students are also honing their skills in making accurate diagnoses, devising treatment plans and interacting with patients and colleagues.

[http://www.mysanantonio.com/news/local\\_news/article/Art-for-medicine-s-sake-992864.php](http://www.mysanantonio.com/news/local_news/article/Art-for-medicine-s-sake-992864.php)

### ***Art museum helps recovering addicts***

#### **Herbert F. Johnson Museum / Ithaca, NY**

Educators from the Herbert F. Johnson Museum at Cornell University knew that the museum could play a significant role in the treatment of recovering addicts. They contacted two local treatment centers with their idea, and within four years the program they created had served over 1,700 people. As part of their treatment, participants visit the museum to learn about artists who have also struggled with addiction, the role that art making can play in their recovery, and how the museum can become a place for meditation, reflection, and to reconnect with loved ones.

<http://pqasb.pqarchiver.com/ithacajournal/access/2228922261.html?FMT=ABS&FMTS=ABS:FT&type=current&date=Dec+30%2C+2010&author=Rachel+Stern&pub=The+Ithaca+Journal&edition=&startpage=n%2Fa&desc=Art+program+at+Johnson+Museum+helps+addiction+recovery+effort>

### ***Museum collaboration with Native American tribe separates fact from fiction***

#### **Seattle Art Museum / Seattle, WA**

The popular "Twilight" series of movies has thrust the Quileute Nation of La Push, Washington, into an international spotlight. But the werewolves portrayed in the film and novels bear little resemblance to actual Native Americans, either historical or contemporary. A curator from the Seattle Art Museum spent over a year working with

tribal members to design an exhibition that would counteract the fictional depiction and celebrate Quileute culture for tribal members, Twilight fans and the general public.  
[http://seattletimes.nwsources.com/html/localnews/2012589090\\_quileute11m.html](http://seattletimes.nwsources.com/html/localnews/2012589090_quileute11m.html)

***Museum aims to help Alzheimer's patients***  
**Walker Art Center / Minneapolis, MN**

The Walker Art Center has partnered with the Alzheimer's Association of Minnesota/North Dakota to offer programming for early-stage dementia patients. Modeled after a similar program at the Museum of Modern Art in New York, the Walker's Contemporary Journeys program helps Alzheimer's patients build a support network and connect with their caregivers via a memory, an experience or an emotion evoked by the artwork. Studies conducted by New York University and George Washington University have shown that patients who take part in this type of program show an overall improvement in their mood, cognitive function, and social interaction.  
[http://ww2.postbulletin.com/newsmanager/templates/localnews\\_story.asp?z=10&a=485596](http://ww2.postbulletin.com/newsmanager/templates/localnews_story.asp?z=10&a=485596)

***Museum offers sculpture tours for the visually impaired***  
**Des Moines Art Center / Des Moines, IA**

Docents at the Des Moines Art Center have been specially trained to offer art tours of the Pappajohn Sculpture Garden in downtown Des Moines to the blind and visually impaired. Participants are able to touch sculptures with gloved hands while docents describe the artwork and discuss the artwork and the artist. The program allows a new level of access to the museum's collection for those who cannot see. Docents are trained by the Iowa Department for the blind.  
<http://www.kcci.com/video/23754397/detail.html>

***Art museum partners with jail to bring art education to inmates***  
**Aspen Art Museum / Aspen, CO**

A partnership between the Aspen Art Museum and Pitkin County Jail helps counteract the idleness of prison life with an educational opportunity. Museum educators visit the facility twice a month with books, art supplies, and images of the museum's exhibits. Following a lesson and discussion, participants learn to create their own artwork using a variety of media. Studies have shown that prison inmates who participated in creative art programs exhibited higher levels of positive coping skills, decreased anger levels, and spent fewer days in punitive confinement.  
<http://museumpublicity.com/2011/04/14/aspen-art-museum-partners-with-pitkin-county-jail-to-bring-art-education-to-inmates/>

***Philanthropist's gift enables free admission for all***  
**Baltimore Museum of Art / Baltimore, MD**

In 2006, philanthropist Suzanne F. Cohen donated \$1 million to the Baltimore Museum of Art in order to provide free admission for all visitors. Cohen's gift was endowed to encourage other potential donors to step forward. The initiative resulted in increases in visitorship, increased donations, and a more diverse audience.

[http://articles.baltimoresun.com/2006-09-11/features/0609110014\\_1\\_museum-free-admission-cohen](http://articles.baltimoresun.com/2006-09-11/features/0609110014_1_museum-free-admission-cohen)

***Kwanzaa family festival celebrates African heritage***  
**Crocker Art Museum / Sacramento, CA**

Nearly 2,000 people showed up to participate in the Crocker Art Museum's Kwanzaa Family Festival in December 2010. The festival featured African art from the collection, as well as African music, dance, stories, food, fashion, and crafts. The event was sponsored by Target corporation and organized with the assistance of the Sojourner Truth Multicultural Art Museum, the Kuumba Collective Art Gallery, and Woodse Community Church.

[http://www.sacramentoexpress.com/headline/42717/Kwanzaa Family Festival at the Crocker](http://www.sacramentoexpress.com/headline/42717/Kwanzaa_Family_Festival_at_the_Crocker)

***Ruby Bridges visits museum to discuss desegregation and racism***  
**Tacoma Art Museum / Tacoma, WA**

Ruby Bridges became an icon of the civil rights movement as a little girl in 1960, when she was photographed walking into the newly desegregated William Frantz Elementary in New Orleans. Bridges's famous walk -- escorted by federal marshals -- also became the inspiration for Norman Rockwell's painting entitled "The Problem we all Live With." In May 2011, the painting appeared as part of a Rockwell exhibit at the Tacoma Art Museum. Ms. Bridges also appeared at the museum to tell her story and discuss the history of racism in America.

<http://www.thenewstribune.com/2011/05/15/1665907/inspiring-rockwell-educating-a.html>