



Emily Anne Staples Tuttle papers.

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US

PHOTO: JUDITH NIEMI

# who

THE WOMEN AT THE FOOT OF THE MOUNTAIN ARE (COUNTER-CLOCKWISE, FROM THE BOTTOM): LINDA OSBORNE, MARY LEE GEORGE-G, JENISE CRANE, KATHRYN HILL, PHYLLIS JANE ROSE, JAN MAGRANE, SUSAN DELATTRE, ELIZABETH PRINGLE, AND MARTHA BOESING (CENTER). WE RANGE IN AGE FROM 22 TO 47, AND COUNT AMONG US 303 YEARS OF WOMAN-LIFE, 83 YEARS OF WORKING IN THE THEATER, 54 YEARS OF PARENTING 9 CHILDREN, 45 YEARS OF TEACHING, 14 ACADEMIC DEGREES, 6 PUBLICATIONS, THE FOUNDING OF 8 OTHER (AND SOME STILL SURVIVING) THEATERS AND DANCE COMPANIES, AND A MULTITUDE OF PASSIONS THAT RANGE FROM SOFTBALL TO GYN/ECOLOGY, FROM CHILDREN'S WELL-BEING TO WOMEN'S MYTHOLOGY, FROM HUMOR TO HEALTHY FOODS TO TRUTH TO JOY TO ROSES.

AT THE FOOT OF THE MOUNTAIN

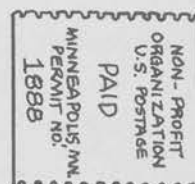
3144 10TH AVENUE SO.

MINNEAPOLIS 55407



LOVE SONG FOR AN AMAZON

POSTER BY LESLIE BOWMAN





RIVER JOURNAL

PHOTO: MINNEAPOLIS TRIBUNE

## why

AT THE FOOT OF THE MOUNTAIN IS A WOMEN'S THEATER COLLECTIVE. WE ARE COMMITTED TO HONORING WOMEN'S FEELINGS AND NURTURING WOMEN'S VALUES AS THE SOURCE OF HEALTH FOR OUR PLANET. WE CREATE AND PRODUCE PLAYS, COMMUNITY EVENTS, AND RITUALS BY, ABOUT, AND FOR WOMEN. AS A FULL-TIME PROFESSIONAL COMPANY WE ARE EXPERIENCED AND TRAINED PERFORMERS, PLAYWRIGHTS, DIRECTORS, TEACHERS, AND ADMINISTRATORS. COLLECTIVELY, WE ARE AS COMMITTED TO UNDERSTANDING THE MAGIC OF THE THEATER AS WE ARE TO UNDERSTANDING THE NECESSITY OF HUMAN LIBERATION. AS WITNESSES TO THE DESTRUCTIVENESS OF A SOCIETY WHICH IS ALIENATED FROM ITSELF, WE ARE A THEATER OF PROTEST. AS PARTICIPANTS IN THE PROPHECY OF A NEW WORLD WHICH IS EMERGING THROUGH THE REBIRTH OF WOMEN'S CONSCIOUSNESS, WE ARE A THEATER OF CELEBRATION.



THE CLUE IN THE OLD BIRDBATH

PHOTO: JUDITH NIEMI

## what

SEASONS

- 79-80** **MAD EMMA, TRESPASSO, LABIA WINGS.** 3 NEW ONE-ACT PLAYS BY MARTHA BOESING. **DORA DU FRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL LOWDOWN ON CALAMITYJANE.** A NEW PIECE CREATED FOR THE COMPANY BY MARTHA BOESING.
- 78-79** **THE CLUE IN THE OLD BIRDBATH.** MUSICAL COMEDY SATIRE OF NANCY DREW. SCRIPT BY KATE KASTEN AND SANDRA DE HELEN. MUSIC BY PAUL BOESING. **WOMEN WELCOME THE EQUINOX.** SPRING RITUAL. **THE LIFE.** A PLAY ABOUT PROSTITUTION CREATED BY THE COMPANY, TEXT BY MARTHA ROTH.
- 77-78** **YULETIDE MUMMINGS.** MUSICAL CELEBRATIONS CREATED AND COMPOSED BY JOHN FRANZEN. **WITCHES WELCOME THE NEW YEAR.** AUTUMN RITUAL. **THE STORY OF A MOTHER.** A RITUAL DRAMA OF MOTHERS AND DAUGHTERS, CREATED BY THE COMPANY AND SCRIPTED BY MARTHA BOESING. **WOMEN WELCOME THE EQUINOX.** SPRING RITUAL.
- 76-77** **BABES IN THE BIGHOUSE.** A DOCUMENTARY FANTASY MUSICAL ABOUT WOMEN IN PRISON. SCRIPT BY MEGAN TERRY, MUSIC BY PAUL BOESING. **WOMEN WELCOME THE EQUINOX.** SPRING RITUAL. **THE MOONTREE.** AN EXPLORATION OF WOMEN, MARRIAGE, AND MADNESS BY MARTHA BOESING.
- 75-76** **RIVER JOURNAL.** MODERN MORALITY PLAY OF EVERYWOMAN'S JOURNEY THROUGH MARRIAGE, BY MARTHA BOESING. **RAPED: A WOMAN'S LOOK AT BERTOLT BRECHT'S THE EXCEPTION AND THE RULE.** CONCEIVED BY THE COMPANY AND COMPILED BY MARTHA BOESING. **LOVE SONG FOR AN AMAZON.** A ONE-ACT CELEBRATION OF WOMEN, BY MARTHA BOESING.
- 74-75** **PIMP.** A SHORT PLAY ABOUT WOMEN'S SURVIVAL RITUALS, BY MARTHA BOESING. **THE GELDING.** A SHORT PLAY ABOUT MEN'S DEATH RITUALS, BY MARTHA BOESING.



THE MOONTREE

PHOTO: MINNEAPOLIS STAR

## what else

WE OFFER A VARIETY OF **WORKSHOPS, LECTURES, AND DISCUSSIONS** IN THE AREAS OF ACTING, PLAYWRIGHTING, AND RITUAL-MAKING, AS WELL AS CONSCIOUSNESS-RAISING ON SUCH SUBJECTS AS THE AESTHETICS OF FEMINIST THEATER, THE ECONOMICS OF RAPE, THE ETHICS OF PROSTITUTION, THE DYNAMICS OF MOTHERS AND DAUGHTERS, AND THE POLITICS OF WOMEN'S SEXUALITY WHEN SEVERED FROM HER SPIRIT. **WE WORK COLLECTIVELY** ON THESE ISSUES, GUIDING OUR EXPLORATIONS WITH SUCH QUESTIONS AS: HOW CAN WE CONNECT THEATER WITH LIFE? HOW CAN THEATRE WORK AS A SPIRITUAL AND HEALING FORCE? HOW CAN THEATER SERVE RADICAL POLITICAL CHANGE? HOW CAN WE STOP GIVING IN TO A SYSTEM IN WHICH POWER OVER OTHERS IS THE STANDARD FOR SUCCESS? HOW DOES WOMEN'S THEATER DIFFER FROM THE THEATER OF OUR HERITAGE?





RAPED: A WOMAN'S LOOK AT BERTOLT BRECHT'S THE EXCEPTION AND THE RULE

PHOTO: DAVID TAIT



THE LIFE

PHOTO: JUDITH NIEMI



THE CLUE IN THE OLD BIRDBATH

PHOTO: JUDITH NIEMI



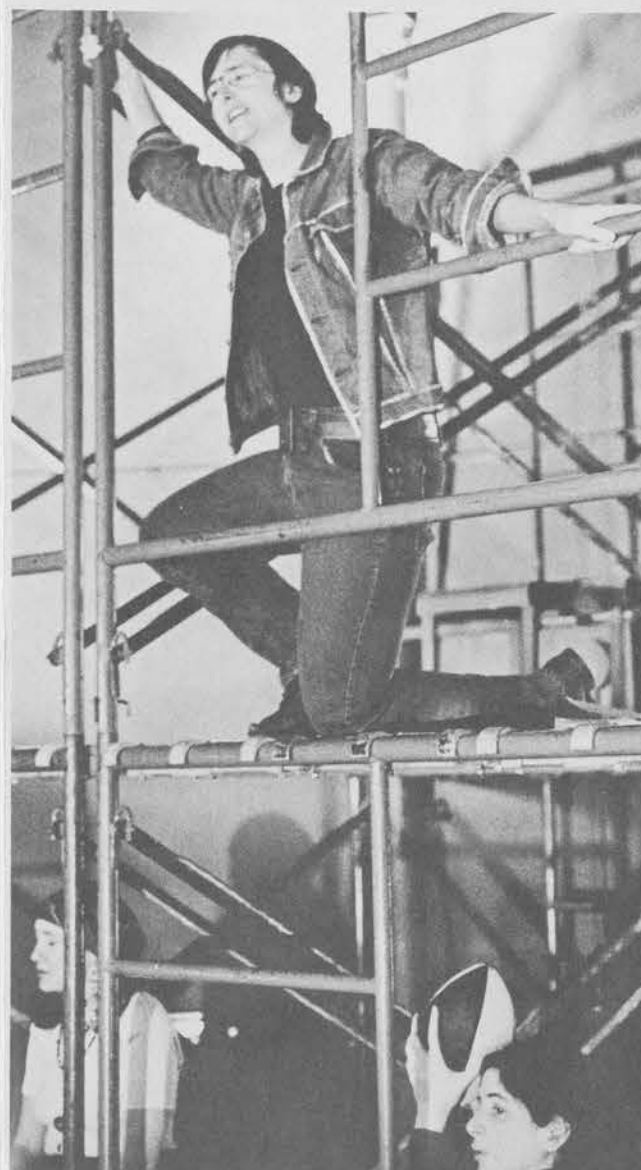
THE STORY OF A MOTHER

PHOTO: JUDITH NIEMI



BABES IN THE BIGHOUSE

PHOTO: JUDITH NIEMI



BABES IN THE BIG HOUSE

PHOTO: JUDITH NIEMI



YULETIDE MUMMING

PHOTO: JUDITH NIEMI

## AT THE FOOT OF THE MOUNTAIN SPRING TOUR, 1980

PLAN NOW FOR PERFORMANCES, WORKSHOPS, OR A RESIDENCY. IN ADDITION TO EVERYTHING LISTED IN THE 'WHAT ELSE' COLUMN ON THE OTHER SIDE, WE WILL BE OFFERING ONE OR TWO PRODUCTIONS FROM OUR PAST REPERTOIRE AS WELL AS OUR NEW PERFORMANCE PIECE, DORA DU FRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL LOWDOWN ON CALAMITY JANE. TO BOOK US, CALL TOUR COORDINATOR KAY BOLSTAD AT (612) 332-7483 OR WRITE TO HER AT THE FOOT OF THE MOUNTAIN, 3144 TENTH AVE. SO. MPLS. MINN. 55407.

### audience response

I WAS MOVED, IMPRESSED, PUSHED TO THINK, DELIGHTED AND MERRIFIED. YOU SEEM SERIOUS, PRACTICAL, HARD-WORKING, AND INSPIRED. I CAN RELATE TO YOU, BELIEVE IN YOU.  
*Jo Weirick, SOFTBALL COACH*

AT THE FOOT OF THE MOUNTAIN IS FILLING A SERIOUS GAP IN THEATER, AND FILLING IT IN A YEASTY, CREATIVE WAY. I HAVE NEVER COME AWAY FROM A PERFORMANCE WITHOUT A SENSE OF ENGAGEMENT, INVOLVEMENT, ILLUMINATION, AND WONDER. WHAT ELSE IS GOOD THEATER ABOUT?  
*Rosalie Wahl, ASSOCIATE JUSTICE, SUPREME COURT OF MINNESOTA*

THEY ACHIEVE AN AMAZING THEATER. I CONSIDER THEM OF UTMOST IMPORTANCE TO THE DEVELOPMENT OF THEATER IN AMERICA. THEY HAVE GIVEN US ILLUMINATION AND NOURISHMENT.  
*Meridel Le Sueur, POET, WRITER, MATRIARCH*

I LAUGHED AND CRIED AND FELT THE PAIN. I WAS ENERGIZED AND DRAINED. BUT THE BIGGEST IMPACT WAS TO MY THINKING. THANK YOU FOR AWAKENING A PART OF ME AND GIVING ME HOPE.  
*Linda S. Burns, INSURANCE CLAIMS ADJUSTOR*

I KNOW THAT I AM NEVER QUITE THE SAME AFTER EXPERIENCING AN EVENING OF SHARED WORDS AND GESTURES LOVINGLY AND RIGOROUSLY GIVEN TO ME BY THE ACTORS AND WORKERS AT THE FOOT OF THE MOUNTAIN.  
*Jonni A. H. McNamara, ASSOCIATE PROFESSOR OF ENGLISH, U. OF MINNESOTA*

YOU HAD SUCH AN IMPACT, I RETURNED FOR MORE AND BROUGHT MY MOTHER.  
*Judy Ford, WEAVER*

AH WOMEN! YOU ARE A GROUP TO CELEBRATE ABOUT!  
*Mary Lynn Kittelson, FREE LANCE WRITER*

### media response

PIMP IS QUITE SIMPLY SUPERB! *J.P. Frost, THE GREAT SPECKLED BIRD (Atlanta)*

RIVER JOURNAL IS EXCITING AND BUSY, POETIC, COLORFUL, JARRING. STRONG WEIGHTED MESSAGES OF POLITICAL, PSYCHOLOGICAL, AND MYTHIC IMPORT ARE PLACED IN A FRAMEWORK OF FAIRY TALE, SONG, AND RITUAL. THERE IS ELABORATE INTELLIGENCE IN THE SCRIPT. *Mary Ellen Shaw, MANY CORNERS (Mpls.)*

IN RAPED, THEIR PROFESSIONAL PANACHE SEALS A POWERFUL UNION OF DISTURBING POLITICAL COMMENTARY AND IMAGINATIVE THEATER.  
*David Moberg, READER (Chicago)*

BABES IN THE BIGHOUSE IS A CONTROVERSIAL PRODUCTION. IT'S ALSO BOLD AND ENTERTAINING, EASILY THE GUTSIEST PLAY TO HIT TOWN IN A WHILE.  
*Lisa Hennrichson, MINNESOTA DAILY*

THIS PRODUCTION IS A VERITABLE CAVALCADE OF IMAGES, ACTIONS, + INSIGHTS. IT'S A BIT LIKE GOING WITH ALICE AS SHE FALLS DOWN THE RABBIT HOLE. AND WHAT DISTINGUISHES THE MOONTREE IS ITS SUPERB INTEGRATION OF THEME WITH THEATER.  
*Annette Prubinsky, MINNEAPOLIS STAR*

THE STORY OF A MOTHER IS AN IMPRESSIVE WORK, AND IT'S A BRAVE WORK—CRISP LITERATE, OFTEN BEAUTIFULLY COMIC, AND ULTIMATELY HONEST. AT THE FOOT OF THE MOUNTAIN IS A SENSITIVE AND HIGHLY TALENTED COLLECTIVE. I FIND THEIR WORK FIRST RATE.  
*Arthur Sainer, THE VILLAGE VOICE*

THE CLUE IN THE OLD BIRDBATH IS HIGHLY ENTERTAINING—WITTY, HIGH-SPIRITED, AND FILLED WITH EXCELLENT MUSICAL NUMBERS. THE PLAYERS ARE EXTRAORDINARILY LIKEABLE.  
*Lucille Stelling, SKYWAY NEWS (Mpls.)*

TO CALL THE LIFE THOUGHT-PROVOKING IS AN UNDERSTATEMENT. IT IS A PLAY WHICH CHALLENGES THE AUDIENCE TO CONFRONT DIRECTLY THE ESSENTIAL NATURE OF THE WORLD WE LIVE IN. THE SENTIMENTS OF THIS PLAY ARE BRUTAL AND FRANK.  
*Gretchen Poulma, MINNESOTA DAILY*

### sponsor response

WE FOUND AT THE FOOT OF THE MOUNTAIN TO BE BOTH PROFESSIONAL AND ACCESSIBLE IN THEIR PERFORMANCE. THE TIME AND ENERGY DEVOTED TO THEIR ENSEMBLE IS EVIDENT IN THE HIGH QUALITY OF THEIR WORK. UNLIKE MANY THEATER GROUPS, THEY WERE WILLING TO MAKE THEMSELVES AVAILABLE AND VULNERABLE TO THE AUDIENCE. THEY WERE HELPFUL, COOPERATIVE, AND UNDERSTANDING OF OUR DIFFICULTIES AS PRODUCERS. THEY WERE DEPENDABLE AND PROMPT IN ALL THEIR DEALINGS WITH US. WE WERE RELIEVED TO DISCOVER THAT AT THE FOOT OF THE MOUNTAIN IS SIMPLE, TECHNICALLY, TO PRODUCE.  
*Samuel Productions, ST. LOUIS*

YOU HAVE INSPIRED A POTENTIAL THEATER AUDIENCE IN THIS COMMUNITY INTO BECOMING A SURE AUDIENCE. I AM PARTICULARLY IMPRESSED BY THE ATTENTION TO DETAIL IN BOTH CONCEPTION AND DIRECTION OF YOUR WORK. THE ACTING IS WONDERFULLY CONSISTENT AND A JOY TO EXPERIENCE. YOU MUST KNOW THAT YOUR TROUPE IS OF EXCEPTIONAL QUALITY.  
*Linda Griffith, THE ORIELLE WOMEN'S BUILDING, OMAHA*

THEIR PERFORMANCE WAS THE HIGHLIGHT OF THE YEAR. THIS WAS POLITICAL, PARTICIPATORY THEATER; A FORM THAT ALMOST NEVER WORKS, THAT ALMOST NEVER AVOIDS BEING NAIVE, EMBARRASSING, BORING. BUT IN THE HANDS OF THE WOMEN AT THE FOOT OF THE MOUNTAIN THE FORM WAS EXPLOSIVE. I AM NOT OVERSTATING WHEN I SAY THAT THE EVENING SUBSTANTIALLY ALTERED SOME LIVES. IF YOU HAVE THE OPPORTUNITY TO BRING AT THE FOOT OF THE MOUNTAIN TO YOUR THEATER, DO SO. BUT LET ME WARN YOU: IT AIN'T CAROUSEL.  
*David Bell, ASSOCIATE PROFESSOR OF THEATER, LAURENCE UNIVERSITY*



St. Scholastica College  
Groves 3C  
Duluth, Minn. 55811  
January 14, 1980

The Honorable Emily Anne Staples  
1640 Xanthus Lane  
Plymouth, Minn. 55391

Dear Senator Staples:

I am a Senior Dietetic Student currently working on  
a project for the Director of Public Health of St. Louis  
County,

I am researching any current Nutrition-related legislation  
on the State and Federal level. Could you please send me *in*  
information on the "Nutrition Education Bill" which you are  
sponsoring and if possible, information on the "Good Samaritan  
Bill"

Thank you very much for helping me out on this project.

Sincerely,

*Ms. Ruth Otto*

Ms. Ruth Otto

*Sec. Senate*

*BOND*

*COBBYBATE*

*ST. LOUIS*

*6/13*

S.F.

1656

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 18, 1980

Ruth Otto  
St. Scholastica  
1200 Kenwood Avenue  
Groves Apt. 3C  
Duluth, Minnesota 55811

Dear Ruth:

I'm sorry I haven't responded to your letter sooner, but I am just now getting back to my desk. At the moment, I'm not aware of any legislation being considered dealing with nutrition. As you may know, a year ago we had a school breakfast bill which was defeated, but outside of that, I'm not aware of anything pending.

You may be aware that there are several organizations working in the area of nutrition, including the Minnesota State Nutrition Council. My contact person for that group is Lola Astleford who serves as the Legislative Chairperson. She works with School District 877 in Buffalo, Minnesota, and can be reached at 104 4th St. N.E., Buffalo 55313. If I hear of any legislation pending in the nutrition area, I'll try to keep you informed.

In the meantime, best of luck.

Cordially,

*Emily Anne Staples*

Emily Anne Staples  
State Senator

/bwm



St. Scholastica  
1200 Kenwood Avenue  
Groves Apt. 3C  
Duluth, Minn. 55811

The Honorable Emily Anne Staples  
235 Capitol The State Senate  
State Capital  
St. Paul, Minn.

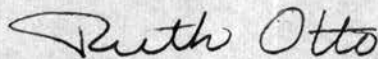
Dear Senator Staples:

I am a Senior Dietetic student and I am currently researching the various types of nutrition-related legislation being considered on the state level. My purpose for obtaining this information is to become informed as to what is happening in the Minnesota legislation and the effect this legislation may have upon me professionally.

Could you please send me any information that may be of help to me or send me addresses that I may write to for more information.

Thank you for your time and consideration.

Sincerely,



Ruth Otto

EMILY ANNE STAPLES

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**

State of Minnesota

January 15, 1980

The Honorable Walter W. Hichens  
State Senator  
The Senate of Maine  
Augusta, Maine 04333

*Walter*  
Dear Senator Hichens:

Enclosed please find copies of SF 307 and  
HF 295 which you requested in your recent  
letter.

If I can be of additional assistance to you,  
please let me know.

Sincerely,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

Enclosure

*I'm getting lots of good comments on my  
marvelous Maine lobster!*

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs







The Senate of Maine

Augusta, Maine 04333

January 9, 1980

Senator Emily Ann Staples  
State Senate  
St. Paul, MN 55155

Dear Senator Staples:

Please send me copies of the 1979  
Nursing Home Legislation introduced in your  
Legislative Session and final disposition of  
such legislation. I am particularly inter-  
ested in H295 and S307.

Sincerely,

*Walter W. Hichens*

Walter W. Hichens  
State Senator

WWH/g

EMILY ANNE STAPLES

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

## Senate

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### State of Minnesota

January 18, 1980

Lola Astleford  
MSFSA Legislative Chairperson  
Independent School District 877  
109 4th St. N.E.  
Buffalo, Minnesota 55313

Dear Lola:

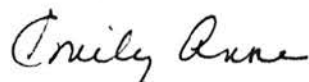
I'm sorry it's taken me this long to respond to your invitation for March 19th. I'd be delighted to be your main speaker that morning.

I'm currently serving as a board member of the Minnesota Food and Nutrition Information Associates which is a fairly newly founded group, so I continue to maintain my interest in nutrition and hope that I will have a legislative focus to share.

I'm sure we'll be in touch with each other before March 19th, and if there is anything specific you'd like to have me stress, please don't hesitate to let me know.

In the meantime, thank you for thinking of me.

Best regards,



Emily Anne Staples  
State Senator

/bwm





## Independent School District 877

FOOD SERVICE DEPARTMENT

*Serving the Schools of Buffalo, Hanover, & Montrose*

109 4th ST. N.E.  
Buffalo, Minnesota 55313  
682-4022

*Member of Little Crow Chapter of MSFSA*

January 2, 1980

Senator Emily Anne Staples  
1640 Xanthus Lane  
Plymouth, Minnesota 55391

Dear Senator Staples:

The Minnesota State Nutrition Council, Twin Cities District Dietetic Association, and the Minnesota School Food Service Association plan a coalition legislative workshop for Wednesday, March 19, 1980. We would like you to be our main speaker in the morning at 8:30 a.m.

I know that you have served as a member on the Senate Nutrition Committee and would have an interest in our work. The three organizations have mutual legislative concerns for a lifetime of good nutrition.

The workshop is to be held at the Capitol Holiday Inn.

Enclosed find a tentative program.

Please let me know as soon as possible if you will be able to speak at the workshop.

Sincerely,

Lola Astleford  
MSFSA Legislative Chairperson

LA/kg

Enc: program

COALITION FOR NUTRITION

8:00 - 8:30 Registration

8:30 - 9:15 How to Impact Your Legislator, Emily Staples  
(Lola, contact person)

9:15 - 10:00 MSFSA Legislative Goals and Concerns  
Lola Astleford

10:00 - 10:15 Beverage Break

10:15 - 11:00 National Issues: Your Concerns, Barbara Best  
(Jean Gregg, contact person)

11:00 - 11:45 Speaker: R.D. from Dole's office

11:45 - 12:00 Stretch Time

12:00 - 1:00 Luncheon  
Mrs. Quie, speaker (Connie Snodgrass, con-  
tact person)

1:00 Effective Lobbying, Gene Memminga (Connie)

On the Hill - Educate Your Legislator



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

John S. Pillsbury, Jr.  
930 Dain Tower  
Minneapolis, Minnesota 55402

Dear John:

I wanted to personally thank you for your generous donation to the Minnesota Press Council.

I share your feelings regarding "the lack of courage to bump somebody really hard who deserves it." Perhaps you could come to the next meeting with me!

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

JOHN S. PILLSBURY, JR.

930 DAIN TOWER  
MINNEAPOLIS, MINNESOTA 55402  
612 • 338-4382

January 10, 1980

Senator Emily Anne Staples  
1640 Xanthus Lane  
Plymouth, Minnesota 55391

Dear Emily Anne:

With respect to your letter of December 9,  
I am sending a check for \$50 to the Minnesota  
Press Council.

I think the concept is a very good one,  
although in reading their reports I sometimes think  
that they lack the courage to bump somebody really  
hard who deserves it.

As I dictate this I suppose that criticism  
necessarily, in part at least, is directed at you,  
but I like you anyway!

Sincerely,



JSP:bp

# Minnesota Press Council

P.O. Box 14116, Minneapolis, Minnesota 55414 Telephone (612) 376-7102

January 11, 1979

Mr. John S. Pillsbury, Jr.  
930 Dain Tower  
Minneapolis, Minnesota 55402

Dear Mr. Pillsbury,

The Council has asked me to express our appreciation for your generous support.

Your contribution will help us meet increasing expenses and the increasing demand for Council services. But perhaps more importantly, it is evidence of your commitment to accountability mechanisms which enhance understanding between the press and public.

We will keep you abreast of our activities, and send you announcements of hearings and summaries of our determinations.

Once again, thank you for your support. If you have any questions about the Council, or suggestions as to how we can do a better job, please contact us.

Sincerely,

C. Donald Peterson  
Chairman

CDP/reo

cc: Sen. Emily Anne Staples

*The amount was \$50.00*



EMILY ANNE STAPLES  
Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
State of Minnesota

January 29, 1980

Ms. Sarah S. Martin  
1003 - 10th Street S.W.  
Rochester, Minnesota 55901

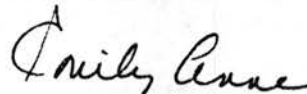
Dear Sally:

Thank you so much for your support of the Minnesota Press Council.

As a member of the Council, I can assure you that your contribution is greatly appreciated and will be of great help.

Please let me know if you have any questions or comments regarding the Council and its activities.

Best regards,



Emily Anne Staples  
State Senator

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs



# Minnesota Press Council

P.O. Box 14116, Minneapolis, Minnesota 55414 Telephone (612) 376-7102

January 2, 1980

Ms. Sarah S. Martin  
1003 Tenth Street Southwest  
Rochester, Minnesota 55901

Dear Ms. Martin,

The Council has asked me to express our appreciation for your generous support.

Your contribution will help us meet increasing expenses and the increasing demand for Council services. But perhaps more importantly, it is evidence of your commitment to accountability mechanisms which enhance understanding between the press and public.

We will keep you abreast of our activities, and send you announcements of hearings and summaries of our determinations.

Once again, thank you for your support. If you have any questions about the Council, or suggestions as to how we can do a better job, please contact us.

Sincerely,

C. Donald Peterson  
Chairman

CDP/reo

cc: Sen. Emily Anne Staples

<del>SARAH S. MARTIN</del> 1003 - 10TH ST. S. W. ROCHESTER, MINN. 55901		3253
PAY TO THE ORDER OF <u>Minnesota Press Council</u>		Dec. 29, 1979 $\times \frac{75-1467}{919}$
<u>Fifty and</u> <u>no</u> <u>100</u> DOLLARS		
Marquette Bank & Trust Co. BROADWAY AT SECOND ROCHESTER, MINNESOTA 55901		
MEMO <u>tax ded.</u>	<u>Sarah S. Martin</u>	

A not-for-profit organization

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**

**State of Minnesota**

January 29, 1980

Senator Arnulf Ueland, Jr.  
114 State Office Building  
St. Paul, Minnesota 55155

Dear Arnie:

Thanks so much for your support of the Minnesota  
Press Council.

As a member of the Council, I can assure you that  
your contribution is greatly appreciated and will  
be of great assistance.

Please let me know if you have any questions or comments  
concerning the Council.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

**COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs**



# Minnesota Press Council

P.O. Box 14116, Minneapolis, Minnesota 55414 Telephone (612) 376-7102

December 28, 1979

Mr. Arnulf Ueland, Jr.

P. O. Box 705

Mankato, Minnesota 56001

Dear Mr. Ueland,

The Council has asked me to express our appreciation for your generous support.

Your contribution will help us meet increasing expenses and the increasing demand for Council services. But perhaps more importantly, it is evidence of your commitment to accountability mechanisms which enhance understanding between the press and public.

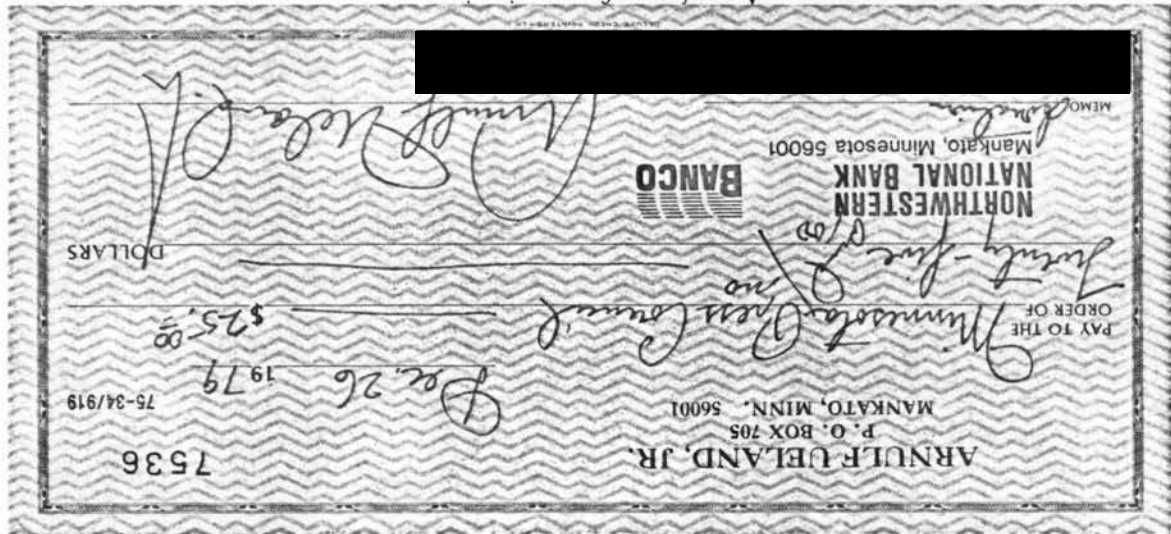
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Once again, thank you for your support. If you have any questions about the Council, or suggestions as to how we can do a better job, please contact us.

Sincerely,

C. Donald Peterson  
Chairman

CDP/reo





**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
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**Senate**  
**State of Minnesota**

January 18, 1980

Judy Mahle Lutter  
University Measurement Services Center  
9 Clarence Avenue S.E.  
Minneapolis, Minnesota 55414

Dear Judy:

Thank you so much for your information on women in careers. Please see that I stay on the mailing list for special programs as they are coming up. Often, I'm in a position to share with people who need exactly that kind of help.

I also include a current c.v., although it's certainly not very broad, but focuses on a few areas of my current concern.

Thank you for recommending Beyond Sugar and Spice. After I left you, I bought it and read it while we were on vacation. I found it so interesting that I'm sharing it with my daughter and then will keep it on file for the information it contains. I thought it was extremely well done.

Breakfast with you is a treat. Do let's keep in touch.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm



UNIVERSITY OF MINNESOTA  
TWIN CITIES

University Measurement Services Center  
9 Clarence Avenue S.E.  
Minneapolis, Minnesota 55414

December 28, 1979

Ms. Emily Ann Staples  
6640 Xanthus Lane  
Wayzata, MN 55391

Dear Emily:

I hope you had a good and not too quiet Christmas.

Here is the information on women in careers. In addition to the English major one, I enclose a brochure from the Moving Into Politics, although you may be well aware of that one.

Let me know if you would like any additional information.

Sincerely,

Judy Mahle Lutter

JML/dk  
Enclosures

*Thanks for your note - do you  
have a current C.V. - or list  
of some of the things you  
are currently doing that  
I could add to our file?*

Continuing Education for Women  
UNIVERSITY OF MINNESOTA

WOMEN IN CAREERS: WHAT CAN I DO WITH MY ENGLISH MAJOR?  
Saturday, March 3rd  
Nolte Center

P R O G R A M

- 8:30 a.m. Are There Any Jobs Out There? . . . . . Ellen Betz  
Associate Professor  
Student Counseling Bureau
- 9:15 a.m. What I Would Have Done If Instead . . . . . Julie Carson  
Assistant Professor  
English Department
- 10:00 a.m. Panel: The View From Here . . . . . Deb Denz  
College Relations and Management  
Training Programs  
Cargill, Inc.  
&  
Patricia Hampl  
Poet; Assistant Professor  
English Department  
&  
Marilyn Kemme  
Personnel Manager  
Minneapolis Star & Tribune  
&  
Kathleen Novak  
Proposal Writer  
Control Data  
&  
Colleen Nuese  
Teacher  
Eden Prairie Middle School  
&  
Gerry Veeder  
Assistant Professor  
Rhetoric Department
- 11:00 a.m. Workshop I
- 12:00 noon Workshop II

W O R K S H O P   L E A D E R S

Ellen Betz . . . . . Lounge  
Deb Denz . . . . . Room 237  
Patricia Hampl . . . . . Library  
Marilyn Kemme . . . . . Room 140  
Kathleen Novak . . . . . Room 235  
Colleen Nuese . . . . . Room 227  
Gerry Veeder . . . . . Room 229

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 18, 1980

Senator Gene Merriam  
27 Capitol

Dear Gene:

Thank you for your comments on my domestic duties. I was afraid that if I didn't get that kind of notoriety, I might be overlooked in these hallowed halls! The next step may be to enter the fudge-baking contest.

As to making the fashion section my first term, it's only the quality of the competition that precluded others, but you still have a chance! Thanks for noticing.

*Emily Anne*  
Emily Anne

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Administrative Rules • Veterans Affairs •





EMILY ANNE STAPLES

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

## Senate

---

### State of Minnesota

January 18, 1980

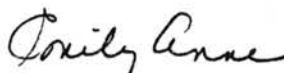
Leland J. Frankman  
Hennepin County Bar Association  
700 Cargill Building  
Minneapolis, Minnesota 55402

Dear Lee:

It was fun seeing you at the Bar Association reception. When I got to the office this morning I went through my correspondence and did discover the letter from the Eminent Domain Committee of the Bar Association. I want to assure you that I do not intend to introduce into the 1980 session of the legislature any legislation regarding eminent domain. However, if others do, I'm sure you'll let me know.

Keep up the battle!

Best regards,

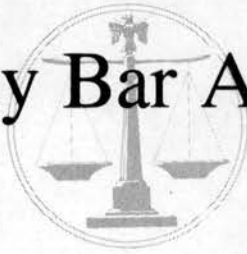


Emily Anne Staples  
State Senator

/bwm

# Hennepin County Bar Association

700 Cargill Building  
Minneapolis, Minnesota 55402  
612-335-0921



## OFFICERS

EDWARD J. PARKER  
President  
4200 IDS Center  
Minneapolis, Minnesota 55402  
371-3211

THOMAS TINKHAM  
President-elect  
2300 First National Bank Building  
Minneapolis, Minnesota 55402  
340-2829

ROGER V. STAGEBERG  
Secretary  
1000 First National Bank Building  
Minneapolis, Minnesota 55402  
333-1341

HELEN I. KELLY  
Treasurer  
777 Nicollet Mall  
Minneapolis, Minnesota 55402  
370-6426

## STAFF

GEORGE J. CLASEMAN  
Executive Director  
700 Cargill Building  
Minneapolis, Minnesota 55402  
335-0921

NANCY K. KLOSSNER  
Assistant Executive Director  
700 Cargill Building  
Minneapolis, Minnesota 55402  
335-0921

The Honorable Emily Anne Staples  
Minnesota State Senate  
235 State Capitol Bldg.  
St. Paul, MN 55155

Dear Senator Staples:

The Eminent Domain Committee of the Hennepin County Bar Association is the only bar committee in the State of Minnesota which concerns itself only with eminent domain or condemnation matters.

We feel that individual members of our committee, and our committee as a whole, have been of real service to legislators in past legislative sessions.

Our committee is composed of attorneys who represent acquiring authorities exclusively, attorneys who represent landowners exclusively, and attorneys who represent both. We therefore feel that we can give a balanced view to any legislator who has a particular legislative purpose in mind.

We would appreciate hearing from you in regard to any legislation that you intend to introduce in the 1980 session of the Legislature. In regard to pending legislation, we would like to be advised of all committee hearings and other actions taken.

If you are desirous of contacting our committee, feel free to contact me or any of the other members of the Eminent Domain Committee. I have attached to this letter a complete roster of our membership.

Very truly yours,

Leland J. Frankman,  
Eminent Domain Committee Chairman

LJF:KH  
Attach.

# Hennepin County Bar Association

700 Cargill Building  
Minneapolis, Minnesota 55402  
612-335-0921



## OFFICERS

EDWARD J. PARKER  
President  
4200 IDS Center  
Minneapolis, Minnesota 55402  
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Minneapolis, Minnesota 55402  
335-0921

NANCY K. KLOSSNER  
Assistant Executive Director  
700 Cargill Building  
Minneapolis, Minnesota 55402  
335-0921

December 20, 1979 (revised)

## Eminent Domain Committee 1979-1980

The purpose of this committee is to study and make recommendations for improvements in the laws relative to condemnation.

Leland J. Frankman, Chairperson  
Paul A. Skjervold, Secretary  
Josiah E. Brill  
Donald R. Bundlie  
Jerome F. Chapman  
John B. Dean  
James R. Dorsey  
John E. Drawz  
Gary L. Gandrud  
Loren Gross  
Richard J. Gunn  
Robert A. Hillstrom  
Eric W. Ingvaldson  
Mark R. Johnson  
Edward R. Kenneally  
James D. Larson  
John M. Lefevre, Jr.  
Herbert P. Lefler, III  
Robert J. Lindall  
Bruce D. Malkerson  
JoAnn McGuire  
Donald Notvik  
Desyl L. Peterson

1709 Cargill Bldg., 55402  
1800 Dain Tower, 55402  
510 Builders Exchange, 55402  
1512 First Nat'l. Bank Bldg., 55402  
2000-A Government Center, 55487  
1100 First Nat'l. Bank Bldg., 55402  
38th Floor, IDS Center, 55402  
1100 First Nat'l. Bank Bldg., 55402  
2215 W. Old Shakopee Road, 55431  
8609 Lyndale Avenue So., 55420  
315 Peavey Bldg., 55402  
1330 Soo Line Bldg., 55402  
1036 Midland Bank Bldg., 55401  
4200 IDS Center, 55402  
A-1700 Government Center, 55487  
1100 First Nat'l. Bank Bldg., 55402  
4610 IDS Center, 55402  
1100 First Nat'l. Bank Bldg., 55402  
4610 IDS Center, 55402  
4344 IDS Center, 55402  
414 Nicollet Mall, 55401  
517 Transportation Bldg., 55155  
4344 IDS Center, 55402

375-1600  
333-5563  
339-7131  
338-8911  
348-3114  
333-0543  
920-7086  
333-0543  
881-5811  
881-8636  
339-8846  
332-8063  
338-7811  
371-3211  
348-2035  
333-0543  
338-1177  
333-0543  
338-1177  
335-9331  
330-6661  
296-3258  
335-9331

# EMINENT DOMAIN COMMITTEE

Glenn E. Purdue	1100 First Nat'l. Bank Bldg., 55402	333-0543
G. Stanley Rischard	1800 Dain Tower, 55402	333-5563
William F. Rottschaefer, Jr.	1600 Dain Tower, 55402	339-3100
Connor F. Schmid	1000 First Nat'l. Bank Bldg., 55402	333-1341
Ernest J. Schrader	30 Kenwood Parkway, 55105	225-7658
Harold H. Sheff	100 North Sixth St. #665, 55403	375-1555
Benjamin Smith	1200 Builders Exchange, 55402	338-5815
Russell A. Sorenson	520 Titus Bldg., 55435	920-8444
James R. Steilen	4344 IDS Center, 55402	335-9331
Gary L. Stenson	310 Endicott Bldg., 55101	339-8373
John W. Thiel	300 Roanoke Bldg., 55402	339-9501
Ralph S. Towler	414 Nicollet Mall, 55401	330-6610
Thomas Ulmen	1330 Dain Tower, 55402	335-9308



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 18, 1980

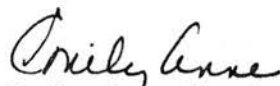
Betty Clapp  
University of Minnesota  
Student Affairs Committee  
100 Morrill Hall  
100 Church Street S.E.  
Minneapolis, Minnesota 55455

Dear Betty:

I'm so sorry that I wasn't able to make the meeting on January 16th, but our Commission on the Economic Status of Women meeting didn't end until almost 5 o'clock. As you know, we are now moving into our legislative session, so my time is fairly structured. However, I'd certainly like to know when students who are applying for the Alumni Association's Student Board are to be interviewed in case I am able to participate in one or two.

I also have February 19th on my calendar, but for the foreseeable future I'm afraid I'll have to participate as time allows. Sorry to have missed seeing you.

Best regards,

  
Emily Anne Staples  
State Senator

/bwm

UNIVERSITY OF MINNESOTA  
STUDENT AFFAIRS COMMITTEE  
100 MORRILL HALL  
100 CHURCH STREET SOUTHEAST  
MINNEAPOLIS, MINNESOTA 55455

TO: ALL MEMBERS OF THE STUDENT AFFAIRS COMMITTEE

FROM: BETTY CLAPP

SUBJECT: STUDENT AFFAIRS MEETING, JANUARY 16, 1980

We will be holding a meeting of the Student Affairs Committee, Wednesday, January 16, 1980 at 3:45 PM, at the Alumni Center, 100 Morrill Hall, Minneapolis campus.

Our agenda will cover: a review of the governing rules of the Alumni Association Student Council, discussion of how to handle the interviews for the Student Board, sample interview questions, as well as a sign-up sheet for available times to interview students, and a time table for future weeks.

Please complete and return the enclosed card or call Lynn at the Alumni Center (373-2466).

I look forward to meeting with you on January 16th.

Sincerely,

*Betty*

Betty Clapp  
Student Affairs Committee Chairperson

UNIVERSITY OF MINNESOTA  
STUDENT AFFAIRS COMMITTEE  
100 MORRILL HALL  
100 CHURCH STREET SOUTHEAST  
MINNEAPOLIS, MINNESOTA 55455

AGENDA  
JANUARY 16, 1980  
3:45 PM, ALUMNI CENTER

- I. Review of the Governing Rules of the Alumni Association Student Council
  - A. Discussion
  - B. Changes
- II. How will we be handling the interviews for the Alumni Association Student Board?
  - A. Review sample interview questions
  - B. Sign-up sheet to interview student applicants
    - 1. interviews scheduled between January 21 - February 13
- III. Time table for future weeks
- IV. Additional comments and questions

Student Affairs Committee

TIME TABLE

January 16	Student Affairs Committee Meeting 3:45 PM, Alumni Center
January 21- February 13	Interview students for the Alumni Association Student Board
February 19	Reception at IDS for the 21 Member Student Board 4:30 - 6:00 PM



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 21, 1980

Mrs. Ed Schrom  
Albany, Minnesota 56307

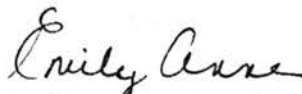
Dear Dorothy:

I was so sorry to hear about Ed's death. I had visited with him just before the holidays, and he seemed to be in excellent spirits, although he said he was still losing weight. He was a remarkable man, and I know that you and the children will miss him tremendously.

He used to tease me and encourage me to reform my ways, but I did enjoy him, and feel that my respect was to some degree mutual.

It has been difficult losing three members of the Senate in these past couple of years. We all share your sense of loss. You are in my thoughts and prayers.

Fondly,



Emily Anne Staples

/bwm

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
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1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**

**State of Minnesota**

January 23, 1980

To Whom it May Concern:

During the 1979 legislative session Naomi King-Smith served as my Administrative Assistant. As you may imagine, she supervised other interns who were here for a short period of time and coordinated their work, much of which involved research on specific pieces of legislation. Her administrative skills in this position were very helpful.

She also took legislation from its inception through the entire process, which included research, scheduling committee hearings and testimony, and encouraging support for the bill from other legislators.

She did constituent work in my office and responded to both mail and phone calls, as well as working with the other people who serve this office. I found her very helpful, flexible, willing to learn, take direction, and able to get along very well with people. I hold her in high esteem and I'm sure that she would be capable of performing well in any area she undertakes.

Best regards,



EMILY ANNE STAPLES  
State Senator

EAS:jb

EMILY ANNE STAPLES  
Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

## Senate

---

### State of Minnesota

January 23, 1980

Harold Chucker  
The Minneapolis Star  
425 Portland Avenue  
Minneapolis, Minnesota

Dear Harold:

Thank you so much for your concise talk to the Minnesota Women's Economic Roundtable ~~today~~. As you saw, we are in our very formative stages, but I do think we all stand to benefit from an association like this one. Our opportunities for informal self-education seem to be more limited than many of our male counterparts. This is a situation we are attempting to overcome.

It's always a treat to see you, and I trust as the year goes on, I'll have the opportunity again. In the meantime, I just want you to know how much we appreciate your being with us.

Best regards,



Emily Anne Staples  
State Senator

/bwm

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 24, 1980

Marlene Johnson  
Split Infinitive, Inc.  
Park Square Court Building  
St. Paul, Minnesota

Dear Marlene:

Just a formal congratulatory note on your being named  
the 1979 Outstanding Young Citizen of St. Paul by the  
St. Paul Jaycees.

I am delighted!

Best regards,

*Emily Anne*

Emily Anne Staples  
State Capitol

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs





Date: 1/28/80

TO: COMMITTEE ON RULES AND ADMINISTRATION

The Committee on (or Chairman of the Committee on) Rules

\_\_\_\_\_ has authorized the following person/s to  
attend the National Conference of State Legislatures Arts Task Force  
(Seminar, conference, legislative activity)

Publications Subcommittee

to be held at Denver, Colorado from 2/9 1980  
to 2/10 1980 .

SENATORS      Emily Anne Staples

STAFF

Committee Chairman

Approved:

Nicholas D. Coleman, Chairman  
Committee on Rules and  
Administration

a/



**National  
Conference  
of State  
Legislatures**

Headquarters  
Office  
(303) 623-6600

1405  
Curtis  
Street  
23rd Floor  
Denver,  
Colorado  
80202

1/21  
President  
George B. Roberts, Jr.  
Speaker, New Hampst  
House of Representati  
Executive Director  
Earl S. Mackey

MEMORANDUM

TO: Arts Task Force, Publications Subcommittee:  
Senator Todd Evans, GA  
Representative Bob Bina, IA  
Representative Jodie Mahoney, AR  
Delegate Pauline Menes, MD  
Representative Joe Gersten, FL  
Senator Emily Anne Staples, MN  
Senator Ron Hein, KS  
Senator Tarky Lombardi, NY  
Senator Jack Faxon, MI  
Senator Alan Sieroty, CA  
Mary Brabston, AL (For Lt.  
Gov. George McMillan)

FROM: Deborah Bennington *DB*

SUBJECT: Subcommittee Meeting Dates -- February 9-10.

DATE: January 16, 1980

After tallying the results, I received from almost all of you, we have set the dates for the Subcommittee Meeting: on Saturday, February 9 and Sunday, February 10. We will begin at noon on the 9th with a light lunch. We will meet here in Denver in the NCSL offices. We will finish about 3:00 p.m. on Sunday, the 10th. Please let me or my secretary, Joan Smith, know immediately if you cannot make it to this meeting.

I will send you hotel information next week. I'm really looking forward to seeing you.

EMILY ANNE STAPLES  
Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
State of Minnesota

January 23, 1980

M E M O

To: Senator Nicholas Coleman

From: Senator Emily Anne Staples *EAS!*

Do you think this is a meeting which would  
be worth my attending for the Senate?

Hope so.

EAS:jb



COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
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Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

Jeffrey Wosje  
734 Marsh Street  
Mankato, Minnesota 56001

Dear Jeff:

Thank you so much for your nice letter. I regret that I have no concrete advice to offer you relative to summer employment at the Capitol. Most paying jobs such as pages or clerks are for the duration of the legislative session only which commences in January and ends sometime during the spring. Also, inasmuch as this is an election year, I expect legislative activity at the Capitol to be minimal this summer. However, should you wish to seek employment during the session itself, you should contact the Senate Office, 231 State Capitol, St. Paul 55155.

If you are interested in volunteer work, my re-election campaign will be in full swing this session and summer, and we would love to have you help us out. If this appeals to you, please let me know.

Good luck!

Best regards,

*Emily Anne Staples*

Emily Anne Staples  
State Senator

/bwm

734 Marsh St.  
Mankato, Mn. 56001

Dear Senator Staples,

This letter is not voicing an opinion about an issue, rather, I am in need of your help to attain a summer job at the state capital. This would not be just another job to earn money to get me through college. It would be the start of a hopeful career in government.

My name is Jeffry Wosje and I am a full time student at Bethany Lutheran Junior College in Mankato. This is my Freshman year and prior to this present school year I was always interested in politics and government, but never did get involved. Now, however, I feel the need to get involved, to start what may likely become my career. A recent example of this is writing to the board members of school district 281 asking them not to close my old grade school, Olsen Elementary, of which I was an all star student.

My future aspirations are many. After I finish my Freshman year (May 16) I would like to work in an election campaign. I have no one candidate in mind. The important thing in working in a campaign is seeing one's candidate come out victoriously and the learning experience that would go along with it. I plan on starting the fall term at Drake University in Des Moines IA. There, I plan on running for student government and going out for the debate team. I also plan on achieving two majors there, one in Economics and the other in Political Science. Then, to go on from there either to law school or to work for a master's degree in Political Science.

If you would like to talk with me about this, I would be glad to. Any Tuesday or Thursday



with the exception of January 29 will work out Fine with me. Any help at all that you can give me to help me achieve this job, a page or some type of assistant, would be very much appreciated.

Sincerely,

Jeffry Wosje

734 Marsh St.

Mankato, MN 56001

copy: State Representative Jim Heap Ph. (507) 388-8379

P.S. I might add that the reason I wrote to you is that I am one of your constituents, my permanent address being in Golden Valley.

Volunteer  
No handle on paying pbs  
Thank you  
My campaign

**EMILY ANNE STAPLES**

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(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

Carolyn N. deLisser  
Executive Director  
A.R.T., Inc.  
250 West 57th Street  
New York, N.Y. 10019

Dear Carolyn:

Thank you for sharing the Artist Tax Equity Act of 1979 with me. I feel it is a good step in the right direction. I will be sending a letter to Senator Durenberger expressing my support for S.1078. Please let me know if there is anything else I can do.

Hope to see you in Charleston this spring!

Best regards,



Emily Anne Staples  
State Senator

/bwm

December 5, 1979

Senator Emily Ann Staples  
235 State Capitol  
St. Paul, Minnesota 55155

Dear Emily,

We missed seeing you at the NCSL Arts Task Force meeting in New Orleans. I found the meeting was as usual, productive and inspiring.

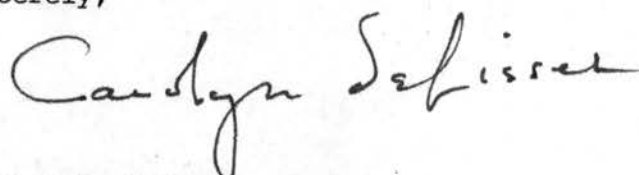
I am hoping that with your interest in art legislation you will be responsive to the enclosed letter and descriptive information enclosed. For October 22nd, 1979 we put together a panel of outstanding people to speak at hearings in Washington on S1078, The Artists Tax Equity Act of 1979 and their testimony is included. This is the most comprehensive piece of arts legislation to appear at the Federal level. We have sent out hundreds of the enclosed letters and we have the near unanimous support of all major arts organizations.

I am writing specifically to you with the hope that you have some direct or indirect contact with Senator Durenberger who is on the U.S. Senate Finance Committee. Can you help us? If you have no direct contact will you forward the enclosed information to someone who could make a direct phone call or contact of any kind? Any help you might offer will be greatly appreciated.

The next meeting of the task force will be in the spring in Charleston, South Carolina. It would be pleasant to see you then.

We look forward to your reply.

Sincerely,



Carolyn N. deLisser  
Executive Director

Enclosures

CND/lf

Thank you for sharing The  
Artist Tax Equity Act of 1979 w/me

Carlyle Johnson



CITY OF SAINT PAUL  
OFFICE OF THE CITY COUNCIL

December 28, 1979

DAVID H. HOZZA

St. Paul City Councilman

Dear Emily:

Attached are copies of two recent newspaper articles which announce that the Downtown People Mover project, now called shuttle transit, has been modified as a part of a larger program for Saint Paul called "Metro Center '85."

Following a presentation on the program to the City Council on December 19, I introduced the attached resolution which was unanimously adopted. You will note that it initiates our 1980 approach to the State Legislature on which I hope to talk with you further. It also describes some of the new features of the program which should make it much more acceptable to the Legislature.

I have asked Operation '85 to forward to you the Metro Center '85 Report which you should receive around the first of the year.

Best wishes for a happy Holiday Season.

Dave Hozza  
City Councilman  
and Chairman --  
DPM Steering Committee

Attachments





Thank you for  
interested following <sup>my</sup> progress  
of bill this sess.  
Good luck.  
Love & kisses

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

David H. Hozza  
City of St. Paul  
Office of the City Council  
7th Floor, City Hall  
St. Paul, Minnesota 55102

Dear Dave:

Thanks so much for sending me the newspaper articles  
on the "shuttle transit."

I have received the Metro Center '85 Report and  
will be following the program outlined with great  
interest this session.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

*Dave Schaff says we will be hearing  
more on Thursday!*

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

Senator David Durenberger  
Washington, D. C. 20510

Dear Dave:

I am writing in support of Senator Jacob Javits' Artists Tax Equity Act of 1979. I believe it will be beneficial to authors, artists, composers and those who value art as an integral part of the history of our country.

I would appreciate your favorable consideration of this measure.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

May Russell  
Le Schon  
MTC

II

96TH CONGRESS  
1ST SESSION

S. 1078

To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates.

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IN THE SENATE OF THE UNITED STATES

MAY 7 (legislative day, APRIL 9), 1979

Mr. JAVITS (for himself, Mr. GOLDWATER, Mr. DOMENICI, Mr. WILLIAMS, and Mr. PELL) introduced the following bill; which was read twice and referred to the Committee on Finance

---

A BILL

To amend the Internal Revenue Code of 1954 to provide for the taxation of artists' income and estates.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 SECTION 1. SHORT TITLE, AMENDMENT OF 1954 CODE.

4 (a) SHORT TITLE.—This Act may be cited as the “Art-  
5 ists Tax Equity Act of 1979”.

6 (b) AMENDMENT OF 1954 CODE.—Except as otherwise  
7 expressly provided, whenever in this Act an amendment or  
8 repeal is expressed in terms of an amendment to, or repeal of,  
9 a section of other provision, the reference shall be considered

1 to be made to a section or other provision of the Internal  
2 Revenue Code of 1954.

3 SEC. 2.

4 Subchapter B of chapter 64 (relating to collection of  
5 internal revenue taxes) is amended by inserting after section  
6 6311 the following new section:

7 "SEC. 6312. CREDIT AGAINST ESTATE TAX FOR CERTAIN  
8 ARTWORKS.

9 "(a) IN GENERAL.—A credit against the tax imposed  
10 by chapter 11 (relating to estate tax) shall be allowed by the  
11 the Secretary for the transfer of property subject to the pro-  
12 visions of subsections (b), (c), (d), (e), and (f).

13 "(b) AMOUNT OF CREDIT.—The amount treated as a  
14 credit shall be equal to the fair market value of the property  
15 transferred as of the valuation date used for purposes of the  
16 tax imposed (and interest thereon) by chapter 11 (relating to  
17 estate tax).

18 "(c) ELIGIBLE PROPERTY.—A literary, musical, or ar-  
19 tistic property, or similar property, shall qualify as property  
20 whose transfer is eligible for the credit allowed by subsection  
21 (a), provided,

22 "(1) the property is included in the gross estate of  
23 the decedent (as defined in section 2031), whose per-  
24 sonal efforts created the property,



1           “(2) the property is transferred without restric-  
2           tions to a branch or department of the Government of  
3           the United States or to an institution established under  
4           chapter 3, sections 41 through 80 of title 20, United  
5           States Code, for the purpose of making the property  
6           available to the general public by display or access,

7           “(3) the transferee signs a written statement  
8           that—

9           “(A) the property is material of artistic, musical,  
10          or literary significance, and

11          “(B) the use of the property by the trans-  
12          feree will be in accordance with paragraph (2),

13          “(d) GOVERNMENTAL ACCOUNTS.—A credit for trans-  
14          fers under this section shall be allowed without reimburse-  
15          ment or payment from the transferee to the Secretary.

16          “(e) INTEREST.—Unless the transferee determines and  
17          certifies to the Secretary that there has been an expeditious  
18          transfer of the property under this section, no interest pay-  
19          able with respect to the tax imposed by chapter 11 shall be  
20          deemed to be waived by reason of the provisions of this sec-  
21          tion for any period before the date of such transfer.

22          “(f) DISALLOWANCE OF CREDIT OR DEDUCTION FOR  
23          TRANSFERS ALLOWED AS ESTATE TAX CREDIT.—No  
24          other credit or deduction shall be allowed under any other

1 section for any amount allowed as a credit by reason of this  
2 section.

3 SEC. 3.

4 Subpart A of part IV of subchapter A of Chapter 1  
5 (relating to credits allowable) is amended by inserting before  
6 section 45 the following new section:

7 "SEC. 44D. CERTAIN CONTRIBUTIONS OF LITERARY, MUSICAL,  
8 OR ARTISTIC COMPOSITIONS.

9 "(a) GENERAL RULE.—In the case of an individual,  
10 there shall be allowed as a credit against the tax imposed by  
11 this chapter for the taxable year an amount equal to 30 per-  
12 cent of the fair market value of a literary, musical, or artistic  
13 composition created by the personal efforts of that individual  
14 and contributed by that individual to an organization de-  
15 scribed in section 501(c)(3) which is exempt from tax under  
16 section 501(a) or to a government unit described in 170(c)(1).

17 "(b) LIMITATIONS.—

18 "(1) INCOME FROM LITERARY, MUSICAL, OR AR-  
19 TISTIC COMPOSITION.—The amount of the credit al-  
20 lowed by subsection (a) for the taxable year may not  
21 exceed the amount of tax under this chapter attributa-  
22 ble to the gross income of the individual for the taxable  
23 year attributable to the sale of literary, musical, or ar-  
24 tistic compositions in that taxable year and in previous  
25 taxable years.

1       “(2) AMOUNT OF CREDIT.—The amount of the  
2       credit allowed under subsection (a) to the taxpayer for  
3       the taxable year, after the application of paragraph (1),  
4       shall not exceed the greater of—

5               “(A) so much of the taxpayer’s liability for  
6       tax under this chapter for the taxable year as  
7       does not exceed \$2,500, or

8               “(B) 50 percent of the taxpayer’s liability for  
9       tax under this chapter for the taxable year.

10       “(3) LIMITATION OF CONTRIBUTIONS.—No credit shall  
11       be allowed under subsection (a) of any literary, artistic, or  
12       musical composition to the extent that the total of such com-  
13       positions contributed by such individual for the taxable year  
14       to organizations described in subsection 501(c)(3) exceeds  
15       \$35,000.

16       “(4) CREDIT DENIED FOR CERTAIN LETTERS, MEMO-  
17       RANDUMS, OR SIMILAR PROPERTY.—The credit allowed by  
18       subsection (a) shall not be allowed for the contribution of a  
19       letter, memorandum, or similar property which was written,  
20       prepared, or produced by or for the individual while he held  
21       an office under the Government of the United States or of  
22       any State or political subdivision thereof if the writing, prep-  
23       aration, or production of such property was related to, or  
24       arose out of, the performance of the duties of such office.

1       “(c) CERTIFICATION REQUIRED.—No credit is allow-  
2     able under subsection (a) for the contribution of a literary,  
3     musical, or artistic composition by the taxpayer unless the  
4     taxpayer receives from the donee a written statement that  
5     the donated property represents material of artistic, musical,  
6     or literary significance and that the use of such property by  
7     the donee will be related to the purpose or function constitut-  
8     ing the basis for its exemption under section 501 (or, in the  
9     case of a governmental unit, to any purpose or function de-  
10    scribed in section 170(c)(2)(B)).

11       “(d) CARRYOVER OF EXCESS CREDIT.—If the amount  
12    of the credit determined under subsection (a) for any taxable  
13    year exceeds the limitations provided by subsections (b)(2)  
14    and (b)(4) for the taxable year, the excess shall be added to  
15    the amount allowable as a credit under subsection (a) for the  
16    next five succeeding taxable years to the extent it may be  
17    used in those years.”.

18       (b) Section 170(e) of such Code (relating to certain con-  
19    tributions of ordinary income and capital gain property) is  
20    amended by inserting at the end thereof the following:

21       “(4) DENIAL OF DEDUCTION FOR CERTAIN CON-  
22    TRIBUTIONS OF LITERAL, MUSICAL, OR ARTISTIC  
23    COMPOSITIONS.—No deduction shall be allowed under  
24    this section for any contribution for which a credit is  
25    claimed under section 44B.”.

1 (c)(1) The table of sections for such subpart A is  
2 amended by inserting immediately before the item relating to  
3 section 45 the following:

"Sec. 44D. Certain contributions of literary, musical, or artistic compositions."

4 (2) Section 42(b) of such Code (relating to the taxable  
5 income credit) is amended by striking out "and" at the end of  
6 paragraph (4), by inserting "and" at the end of paragraph  
7 (5), and by inserting after paragraph (5) the following new  
8 paragraph:

9 "(6) section 44D (relating to credit for certain  
10 contributions of literary, musical, or artistic compositions),".  
11 tions),".

12 SEC. 4. LONGER PRESUMPTION PERIOD ALLOWED ARTISTS  
13 AGAINST HOBBY LOSS TREATMENT.

14 The last sentence of subsection (d) of section 183 (relat-  
15 ing to activities not engaged in for profit) is amended by in-  
16 serting after the second sentence the following new sentence:  
17 "In the case of an activity which consists in major part of the  
18 creation of literary, musical, or artistic property, or similar  
19 property, by the personal efforts of the taxpayer, the first  
20 sentence of this subsection shall be applied by substituting  
21 the period of 10 consecutive taxable years for the period of 5  
22 consecutive taxable years."



1 SEC. 5. CAPITAL GAIN TREATMENT FOR INHERITED COPY-  
2 RIGHTS, ARTWORKS, ETC.

3 Subparagraph (C) of section 1221(3) (defining capital  
4 asset) is amended by inserting "(other than by reason of sec-  
5 tion 1023)" after "is determined".

6 SEC. 6. EFFECTIVE DATE.

7 The amendments made by this Act shall apply to tax-  
8 able years beginning after December 31, 1978.

○

STATEMENT OF THE LIBRARIAN OF CONGRESS, DANIEL J. BOORSTIN  
BEFORE THE SUBCOMMITTEE ON TAXATION AND DEBT MANAGEMENT GENERALLY  
COMMITTEE ON FINANCE  
UNITED STATES SENATE  
October 22, 1979

Mr. Chairman and Members of the Subcommittee:

I appreciate the opportunity to appear here today to support S. 1078, a bill to amend the Internal Revenue Code of 1954 to provide for taxation of artists' income and estates.

For many years, the Library of Congress, as well as other research institutions in the United States, has actively solicited gifts of personal papers, music, rare books, prints and photographs, and other historically valuable material. The preeminence of the Library of Congress' collections in these areas is largely due to our ability to solicit and receive such gifts. The donors have been able to deduct the fair market value of the gift made as a charitable contribution.

One category of donors has, however, since the enactment of the Tax Reform Act of 1969, been unable to claim such a deduction as a charitable contribution. These are the creators of literary, scientific, and artistic material. Living authors, poets, musicians, scientists, and artists who wish to donate the results of their creative efforts to a library or a museum are ineligible for a deduction. Yet, at the same time an owner of a work of art or manuscript created by someone other than himself can take advantage of the charitable contributions deduction.

This inequity has had a devastating effect on the ability of libraries and museums to receive and preserve important collections for

future generations. Before 1969, the Library of Congress' Music Division was annually receiving from 35 living composers the original manuscripts of their work. From 1963 to 1970, 1,200 manuscripts were added to the collections and since that time we have received a scant 30. Composers have ceased making donations to the Library of Congress or have put the material on deposit without a deed of gift. But we find it hard to justify using public funds to arrange and classify materials without assurance that they will remain in the national collections.

The Library of Congress' Manuscript Division was receiving manuscript collections totaling nearly 200,000 manuscripts a year before 1969. Although bequests and donations of other material have occurred, the Library of Congress has received only one major gift of self-created material of a living author since 1969.

The number of gifts of original works of art to the Prints and Photographs Division of the Library by living artists, photographers, and cartoonists has dwindled since the 1969 Tax Reform Act. Three New Yorker artists have stopped donating their drawings and cartoons as a direct result of the 1969 act.

The consequences of the reduced level of acquisitions will have a disastrous effect on scholarship, on the study and appreciation of American civilization. Creators disperse their collections by selling them on the open market--mostly to individual collectors. Thus the material ceases to be available for research in public institutions. Even more alarming, these materials are usually stored where they suffer rapid deterioration and are subject to risks of fire, flood, and theft. They are lost forever.

I am aware of your Committee's concern about abuse of charitable deductions. S. 1078, the bill before you, addresses this problem in a most sensible way. Many of us would, of course, like to see the restoration of the 100 percent fair market value provision. But we applaud the provisions in S. 1078 which will partially restore the charitable deduction. We hope and expect that it will stimulate donations. It has been widely felt our unfortunate situation today was a result of Congress' well motivated effort to prevent abuses of the charitable contributions provisions by public officials who were donating materials that had been created at tax payers' expense. S. 1078 specifically prohibits this practice. At the same time it recognizes that it is in the public interest that material of artistic, musical, and literary significance should be donated to public institutions.

Our nation thrives on our heritage. Positive action by the Congress such as enactment of S. 1078 will remind us that we all have a share in that heritage and we all are nourished by it. To garner the works of artists, musicians, and authors by enacting S. 1078 will help us preserve a precious part of us.

Appended to my statement is a list of manuscripts that have been sold on the open market and the prices paid. I would appreciate it if this could be made part of the record.

I strongly urge the enactment of S. 1078.

Sales as Listed in American Book  
Prices Current -- Examples  
 1970--1978

Marc Connelly	
typescript working draft, <u>Green Pastures</u>	\$6,500
Zane Grey	
typescripts of novels	1,900-\$3,000
autograph manuscripts	
41 leaves	350
436 leaves	1,700
498 leaves	2,000
Jerome Kern	
autograph transcript (music)	150, 90, 80, 400
Anne Morrow Lindbergh	
autograph manuscript poem 1 p.	130
Clifford Odets	
typescript play <u>The Big Knife</u>	170
John O'Hara	
2 autograph letters and	1,500
20 letters signed	
Archibald MacLeish	
corrected proof, <u>Conquistador</u>	550
Arthur Miller	
typescript rehearsal version, <u>All My Sons</u> , signed	200
Marianne Moore	
corrected typescript and galleys for <u>Puss in Boots</u>	1,100
Katherine Anne Porter	
typescript article	725
typescript short story	725
12 signed letters	750
William Saroyan	
signed letter	95
Arnold Schoenberg	
autograph music 2 p.	225
autograph transcript (music)	375



John Steinbeck	
archive of material from <u>Winter of Our Discontent</u>	\$5,000
Igor Stravinsky	
autograph music 16 p.	1,900
autograph transcript (music)	160, 225,
	170, 140
autograph letter	850
Ethel Waters	
93 autograph letters	675
Thornton Wilder	
40 p. typescript manuscript, original working draft of <u>Bridge of San Luis Rey</u>	3,500
17 autograph letters	575
Tennessee Williams	
typescript signed 1 p.	100
William Carlos Williams	
signed letter	275

10/22/79

10/22

# United States Senate

COMMITTEE ON FINANCE

Nov. 2, 1979

Referred to Robert Wade

Testimony given by you before the Senate Committee on Finance is attached. If you have any corrections you would like reflected in the printed hearings, these corrections must be received at the committee by 11/13

Minor corrections may be forwarded by telephone. *The committee cannot assure that corrections received after this date will be included.*

Only changes in diction or expression or in the interest of clarity, brevity, or accuracy, or to correct any errors in transcribing are permitted.

If, during your testimony you were requested or you offered to submit any material for the record, please return the material with the transcript. If this is not possible, please submit your revised testimony by the above date and advise when the additional material will be supplied.

Material to be supplied is referred to on page(s):

Please return to:

AL CRAIG

SENATE COMMITTEE ON FINANCE

Room 2227, Dirksen Senate Office Building

Washington, D.C. 20510

Phone 202-224-4540

GPO 37-825-b

## 1 STATEMENT OF ROBERT WADE

## 2 GENERAL COUNSEL

## 3 NATIONAL ENDOWMENT FOR THE ARTS

4 Mr. Wade: We have had some difficulty getting the wisdom  
5 of views on the issue. We do disagree with Treasury and we  
6 are trying to work that out with OMB, but I am authorized to  
7 share with you today our concern over these issues that you  
8 have heard discussed earlier.

9 Chairman Biddle has authorized me to tell you we are very  
10 concerned when we can see things such as the inconsistency  
11 between the evaluation of art works for estate tax purposes and  
12 the evaluation of art works for contributions by the artists  
13 for those purposes.

14 As you may know, the artist is limited to the cost of his  
15 materials when he contributes a work, where he is taxed for the  
16 fair market value as a part of his estate.

17 We feel that is an inconsistency, at least. That needs to  
18 be carefully studied, and something better worked out.

19 We are concerned very much when we see the drawing up of  
20 contributions to the great public institutions of this nation.  
21 We feel that the public interest is definitely being adversely  
22 affected.

23 As you know, as we all know, the museums of this country  
24 are overflowing with people during their free time, that the  
25 family life of the nation is largely becoming enriched to a

1 great extent by the availability and accessibility of  
2 our cultural resources.

3 We feel where these contributions to public institutions  
4 in the case of this bill to the government by the use of public  
5 institutions for whatever purposes, to discourage that is  
6 definitely against the public interest, as we see it.

7 We are particularly concerned when we see ~~that~~ something  
8 like the hobby loss rule that presumes he is not a serious  
9 artist if he does not make a profit in two out of five years --  
10 we all know artists <sup>do not</sup> make profits during the first five years.  
11 Some go for twenty years.

12 The Tax Court of the United States recognized this when it  
13 overruled the IRS recently in a case where a woman artist did  
14 not <sup>yet</sup> turn a profit for twenty years, but considering all the  
15 other factors, the seriousness of the endeavor, the length of  
16 the efforts, the Tax Court recognized that the lady was a  
17 serious artist and therefore gave her recognition of the tax  
18 benefits that other business-oriented activities are entitled  
19 to under the rules as they are now written.

20 I personally feel that two out of twenty years would not  
21 be too great a presumption there. We know of artists who never  
22 make a profit -- in fact, whose works are not recognized as  
23 being significant until they die, so there are other factors  
24 here.

25 We feel that the Treasury is not really looking at the

1 total picture as it looks at it in simplistic terms as a profit  
2 out of three years out of five, what have you.

3 We are also concerned that other nations of the world,  
4 such as Mexico and France, seem to treat artistic property with  
5 a different value. I personally feel that the Treasury  
6 Department does not recognize the special significance and  
7 value to the public of artistic property where these other  
8 nations have taken steps to so recognize this.

9 Congress has recognized the value of cultural activities  
10 in passing the National Foundation on the Arts and Humanities  
11 Act of 1965. The public recognizes it, as proven by their  
12 interest in the cultural activities.

13 But apparently Treasury, in its concern for special  
14 interests not receiving special tax treatment, to my mind  
15 oversimplifies the situation with respect to artistic property.

16 I will finish simply by saying that we are very gratified  
17 for these hearings. We feel that these considerations are of  
18 utmost importance and the Committee can assure we will  
19 fully equitable tax treatment and the interests of the American  
20 people is fully recognized.

21

22

23

24

25



Tascione

Lupton

10-31

tp 5

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*in*  
Senator Javits. I hope very much that the Endowment and the Treasury both get together. I don't think we should have to jump that hurdle again before we go into the Senate. Whatever they agree on, they should agree on something. At least then we will know where we are.

Mr. Wade. We will definitely be working on the Treasury Department, Senator.

Senator Byrd. That would be very helpful.

Thank you, gentlemen.

We have two more pieces of legislation. S. 1467 will be addressed by Mr. William H. Dempsey, President of the Association of American Railroads.

(Pause.)

Senator Byrd. Mr. Dempsey?

Statement of Norman E. Tanis  
Director of University Libraries  
California State University, Northridge  
before the

Subcommittee on Taxation and Debt Management Generally  
of the

Senate Committee on Finance  
on the Artists Tax Equity Act of 1979

S. 1078

October 22, 1979

My name is Norman E. Tanis. I am Director of University Libraries at California State University, Northridge and a member of the University Museum Committee of the same institution. I am also the Past President of the Association of College and Research Libraries, a division of the American Library Association representing research and special libraries and libraries in institutions of post-secondary education.

I appreciate this opportunity to speak in support of S. 1078, the Artists Tax Equity Act of 1979. The American Library Association views a tax incentive for contributions of creators' works as vital to the preservation of our cultural heritage and the ability of libraries to provide students and scholars with valuable research materials. Through a system of tax credits such as that offered in the Artists Tax Equity Act of 1979, libraries will once again benefit from the donation of literary artistic and musical works.

Since 1969 with the implementation of the Tax Reform Act, the number of donations to libraries by the originators of artistic works has sharply declined. This contention was substantiated in a survey of 255 libraries I conducted in the summer of 1974. Five years have passed since that survey, and recently I again polled libraries (228) to determine whether or not--a decade later--the Tax Reform Act has continued to seriously deter the development of scholarly collections. As with the previous survey, a broad range of libraries was selected including several prestigious university research libraries and several libraries with newly

developed archival collections. I discovered that the disallowance of tax incentives for donations of artistic works has continued to have a deleterious effect upon library collections throughout the country. One hundred forty-eight responses to my most recent query (conducted with Mrs. Gayle Goldberg) were returned, and scattered throughout these replies were testimonies enumerating valuable losses of manuscript collections. I will repeat only a few:

The Act of 1969 has reduced to zero the donation of significant literary manuscripts. (an eastern university)

The Tax Reform Act of 1969 has eliminated completely, with minor exceptions, the program of our Conservatory Library collection of manuscripts of living composers and musicians for its Archives for the Institute of the Study of American Music. (a midwestern university)

There is no question that it has had a negative and inhibiting influence. Some active donors have simply stopped making donations of important documentation waiting for an advantageous time in the future when there'll be a change in the law or a propitious turn in the market. (a major midwestern university)

Most adverse. We have received a fairly large quantity of author's manuscripts since the passage of the act but only on deposit (one insignificant exception). All authors have expressed a desire to give us their manuscripts but cited the act as making it financially impossible for them to do so. (a midwestern university)

...the Act has had a significantly deleterious effect upon this Library's acquisition of scholarly materials that would otherwise have come our way. (a large scholarly university)

I can say without equivocation that it was a disastrous blow to our efforts to collect and preserve manuscripts of creative writers. (an eastern college)

The Tax Reform Act indeed has had a serious and deleterious effect upon donations to Special Collections at the university. Our efforts to acquire donations for the Manuscript Division and the University Archives have met with continued frustration. (an eastern college)

I know of one collection that had come to us on loan and which subsequently was sold to another institution. We should have received this collection as a gift had tax deduction been available. (a major Virginia university)

And the list goes on and on. Specific instances of manuscript collection losses directly attributable to lack of tax incentives are easily enumerated. However, the number of valuable collections lost to libraries because tax relief was unavailable to the originators will never be fully known.

There have been some who contend that libraries and research institutions have not been harmed by the present tax structure and point to continued donations of prominent authors and composers. Indeed some collections have been received, but it is extremely important to point out that many such collections have not been donated, but rather have been placed "on deposit." This practice of placing collections on deposit, that is to loan collections under conditions set by contract, is detrimental to both libraries and the scholars who use them. It is detrimental because many libraries cannot afford the professional time and money involved in the cataloging and maintaining of a collection which may later be withdrawn, and more importantly because use restrictions placed on such collections by their donors may severely hamper the scholarly research the collection is meant to support.

But, perhaps the most important question is what becomes of those collections that are not donated to nonprofit institutions or even placed on deposit. Such collections may be sold piecemeal to dealers or private collectors, often making scholarly access difficult and costly, if not virtually impossible. We do not know how many valuable literary and art collections were purchased to be housed abroad, thereby widely scattering the works of well-known literary and art figures. Or, such collections may also be sold to the nonprofit institutions which previously would have acquired them through donation. The result of this latter practice of manuscript purchase by institutions has been that at times the more appropriate location for a collection (for example, a state historical archive) has been ignored and instead location is determined by the highest bidder. It also places an increasing burden on already dwindling book budgets.

In summary, the results of our survey indicate the following.

1. The libraries most affected by the Tax Reform Act are those which collect contemporary literature, art, and music. Collections have experienced a definite decline traceable to the present tax structure.
2. The Tax Reform Act has also increased the practice of accepting gifts "on deposit," a costly practice for libraries with a severely limited benefit to scholars and researchers.

3. The tax reform has definitely limited bibliographic and physical accessibility of manuscript collections through (1) reduced donations, and (2) in cases where donations have been accepted "on deposit," through restricted use policies mandated by donors. In addition, illogical locations and divided collections, as well as the separation of collections from closely related materials, have posed considerable problems for researchers.
4. The purchase of some manuscript collections places a greater burden upon library book budgets. If these collections were available through donation, more money would be available for general acquisitions.
5. The loss of valuable archival materials is indeterminable. Specific instances of manuscript collection losses directly attributable to lack of tax incentives have been cited. However, the number of authors, artists, and composers who may have come forward with donations had the Tax Reform Act not been in effect will never be fully known.

The cultural contributions of our most prominent authors, composers and artists and the records of our precious historical heritage are being scattered. And, a traceable archive of their achievements which have been instrumental to the growth of our society and which will lay the foundation for growth in the future, is imperiled. We strongly support S. 1078 and feel that the tax credits offered in this legislation will provide the necessary incentive for authors, artists, and composers to donate their works to nonprofit institutions where they may be properly maintained and saved for future generations.

I appreciate the opportunity to appear before the subcommittee on behalf of the American Library Association, a nonprofit educational organization whose 35,000 members are dedicated to the improvement of library service for all the American people. In closing, I would like to call your attention to a resolution on literary, musical, and artistic donations to libraries adopted by the Council of the American Library Association at its Dallas Conference in June, 1979.



RESOLUTION ON LITERARY, MUSICAL, AND ARTISTIC DONATIONS TO LIBRARIES

- WHEREAS prior to the Tax Reform Act of 1969 (PL 91-172), an author or artist who donated his or her literary, musical or artistic compositions or papers to a library or museum could take a tax deduction equal to the fair market value of the items at the time of the contribution, and
- WHEREAS since 1969 such deductions have been limited to the cost of the materials used to produce the composition, and
- WHEREAS since 1969 donations of manuscripts and papers from authors and other figures to libraries have been severely reduced, and
- WHEREAS libraries, in their present precarious financial condition, are rarely able to compete successfully for manuscripts on the open market, and
- WHEREAS an entire generation of literary papers may be lost to future scholars through lack of an incentive to donate them to libraries, and
- WHEREAS restoration of the tax deduction would contribute to the equitable tax treatment of authors and artists and would increase public access to and preservation of the nation's literary and artistic legacy;
- THEREFORE BE IT RESOLVED, that the American Library Association go on record in support of legislative measures which would help restore a tax incentive for authors and artists to donate their creative works to libraries and museums, and
- BE IT FURTHER RESOLVED, that the American Library Association supports the restoration of the pre-1969 tax deduction equal to the fair market value of literary, musical or artistic compositions or papers at the time donated by the creator to a library or museum.

Adopted by the Council of the  
American Library Association  
Dallas, Texas, June 28, 1979

Before the  
Subcommittee on Taxation & Debt Management  
Committee on Finance  
United States Senate

October , 1979

October 22, 1979 Statement by Cleve Gray / Hearings on S1078 / Washington, D.C.

My name is Cleve Gray. I am an artist. I live and work in Warren, Connecticut and I am a Commissioner on the Connecticut Commission for the Arts. The Connecticut Commission for the Arts has recently decided to unanimously endorse S1078, The Artists Tax Equity Act of 1979.

I am here to testify in behalf of Senator Javits bill S1078, especially concerning those sections dealing with the estate tax laws as it effects artists.

Of course I must speak to you from personal experience. I am a moderately successful artist; at the age of 61 I have been exhibiting throughout the country for the past thirty years; yet it took me many years before I could begin to pay my expenses. I have a wife and two sons, who when I die, will be financially devastated by the estate tax law as it stands today in this country.

But I must state at the onset that I speak for EVERY artist, those who are poor as well as those who have a modicum of success, for they are the ones who today suffer most from the present law. I have no concern with the few very rich artists; they are able to sell out their work; that is why they are rich. Their inventory at death is comparatively small. But the huge majority of artists are selling at moderate prices in moderate quantity with a very high rate of production. That leaves an enormous quantity of work in the estate.

At the heart of the problem with art is the question of Valuation. The artist's manner of working and producing art is unrelated to any other professional activity. At the present, art works are appraised for estate purposes at full or fair market value, this value being derived from past sales of what appears to be "equal" works- the assumption being that art works can with fairness be so equated. In fact they cannot; for each work of art is unique and has to find a unique buyer. This fact is intrinsic to their value. Artists and art galleries will testify to the complications, the time, and the effort expended attempting to sell each individual work at a satisfactory price.

The difficulties caused by the problem of marketing art works are compounded by the fact that virtually no artists are able to sell their work at their rate of production. An enormous inventory builds up in a lifetime. For a productive artist it can amount to thousands of works. In my case, for example, in 1978 I painted approximately 275 works; the gallery sold well, yet sales amounted to only 7% of my production. An active contemporary artist can therefore at death leave a few thousand items. Appraised at full and fair market value, the estate will run into millions of dollars. Heirs would find it impossible to pay such a tax.

Contrary to popular belief, works of art do not necessarily rise in value after the artist's death. Without the force of the artist's personality, it is far more typical for sales and prices to descend. Artists who commanded good prices during their lifetime more often than not, are forgotten after death. There are countless examples of such decreased values, whereas the reverse, increased values, is comparatively rare.

Works of contemporary art cannot easily be liquidated. No ready market like that for stocks and bonds exists. Nor can they be compared to furniture or jewelry which traditionally have accepted international values set by weight, color, quantity, species, etc. The enforced liquidation of an artist's estate, unless it was very small, would unquestionably destroy the value of the property for years to come.

The few concessions that IRS makes to artists' estates do not adequately lessen the serious problems I speak of or the many others I haven't mentioned. One of these is the length of time it takes an artist to build a reputation so that he can earn enough money to pay his expenses. S1078 is an important help in this area, extending the amount of time that an artist has to make a profit from five to ten years. There are many young and beginning new artists who will experience some relief and encouragement from this provision of the bill.

I can only mention a few more of the many serious difficulties discouraging American artists which Senator Javits' bill attempts to correct. There is the fact that heirs, like the artist during his life, are unable to gain tax relief from charitable contributions of the work. It is incomprehensible to the artist that his work is valued for tax purposes at the cost of materials when he donates it to tax exempt institutions, but when his estate is appraised it assumes full market value.

With all the above problems of valuation in mind ( and there are still others ) we now have to face the carryover basis rules: If heirs have by some miracle been able to pay the estate tax, and if they have found a buyer for an individual work, that sale is subject to income tax on the entire sale price. No longer does a capital gains tax apply on the gain over the appraised value. The heirs are back in the position of the artists while alive, paying full weight income tax; infact, they are worse off, as the 50% maximum tax on earned income does not apply, and they can pay up to 70%.

Using myself as an example and speaking moderately, if I leave an estate of 2,000 works averaging \$2,000 each, the size of my estate is evident. On each work my heirs would pay roughly \$500 in estate tax. When they are fortunate and sell a work, the gallery deducts its commission, say 25% - another \$500. The heirs pay income tax on \$1,500 - perhaps another \$500. Then come state and local taxes. A few hundred dollars are left. But the heirs can't keep that, for it will have to go to pay off the estate tax on the remaining unsold works. In truth, the estate tax and carryover basis are, for artists, practically confiscatory.

American artists are only beginning to absorb the dreadful implications of the new aspects of the estate tax law. They are terrified. The normal editing which any good artist does of his work can turn into mass destruction. I spoke this week to Robert Motherwell, one of our greatest painters who is now unmarried and has two children. He is destroying work which undoubtedly ought to be saved if only for historical value. The same is true for other artists. I myself have burned paintings and drawings and will eventually have to destroy ruthlessly much of my life's work unless the law is changed. I cannot place such a burden on my wife, attempting to retain my work.

Some artists are being advised (badly) to hide their work. This they refuse to do as it means breaking the law. Citizens ought not to be placed in such a situation where to protect the future of their family and their own life's work they must contemplate hiding that work. So most artists are bewildered for they had understood that the government was attempting to encourage the arts.

This situation exists in no other country in the world. It is deeply discouraging to the American artist. Real artists think in terms of making, creating. If they have to face the fact that everything made will pile up into an impossible debt for the family, their desire to work is seriously affected. I for one find myself hesitating to start a canvas. I have to wonder if I have the right to inflict still more of a tax burden on my family. Can it be that in terms of our American heritage such a tax bill will remain to have such a devastating effect. In the past generation American art has taken a position of world leadership. It has brought to this country hundreds of millions of dollars in commerce and has given it a priceless reputation for cultural vitality and imagination. I pray this will not be lost. This bill, S1078, goes a long way in correcting these problems.

Cleve May



October , 1979

Before the  
Subcommittee on Taxation & Debt Management  
Committee on Finance  
United States Senate

October 22, 1979 Statement by Dana Fradon / Hearings on S1078 / Washington, D.C.

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My name is Dana Fradon. I am an author and have been a cartoonist and artist for the New Yorker Magazine for many years.

I would like to speak to you today as a member of the Cartoonists Guild and as its representative in the Executive Committee of the Council of Composers, Authors, Libraries and Museums and also as a former contributor to the Library of Congress, and other libraries and museums. Like virtually all other cartoonists, I stopped contributing to these institutions when in 1969 the law on charitable gifts was changed.

I would like to express our collective appreciation to Senator Javits for introducing S1078, and to Senator Byrd for scheduling these hearings today, and for all those members of the Senate Subcommittee who are seriously considering the testimony of those who are here today.

If enacted- S1078 would make it possible for us once again to contribute our original drawings to those qualified institutions that request them. In the case of Library of Congress, we would be pleased to once again become part of the cartoon collection that dates back to the American Revolution.

The bill meets very much with our favor, but we would appreciate it if the words "income derived from the sale of art work" were broadened in some manner so as to include income derived from the granting of publication rights. As with authors and composers this is the source of our major income. Some money is also generated from sale of originals, but it is minor compared to that received for publication. From our past contacts with Senator Javits' staff, we are certain that the intention was to include us in this bill, and it may be that the wording is sufficient. Broadly we do indeed earn our living from "the sale of art work". But to avoid possible future bouts with IRS interpretation if the bill should pass, we would appreciate some broadening of the sentence in question that specifically includes income received from creative works conceived for publication.

I deeply appreciate this opportunity to speak on behalf of many American artists, authors, cartoonists, musicians, who have been adversely affected by inequalities in our present tax laws.

*Dana Fradon*

CNP



October , 1979

Before the  
Subcommittee on Taxation & Debt Management  
Committee on Finance  
United States Senate

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Statement of The Authors League of America on  
S. 1078: Artists Tax Equity Act of 1979

The Authors League is the national society of professional authors of books, plays, poetry and other works, with a membership of 8,500.

The Authors League submits this Statement in support of S. 1078 and urges its enactment. The Bill would eliminate inequities in the taxation of authors, composers, artists and their estates. The League does recommend two changes, or clarifications, of language in Sec. 3, which establishes a tax credit for charitable contributions.

Sec. 2. Estate Tax Credit.

For the reasons discussed in Senator Javits' statement of May 7, 1979 (Cong. Rec. S.5435-7), estates of authors, artists and composers should be permitted a credit against estate tax for donations of their works to the Federal Government.

Sec. 3. Income Tax Credit for Charitable Contributions  
by Authors, Artists and Composers.

Sec. 3 of S. 1078 would allow authors, artists and composers a 30% tax credit for charitable contributions of their manuscripts, paintings, scores, sculpture and other works. We believe the tax credit should be established. The League's recommendations for changes or clarifications in wording are discussed below.

Before 1970, authors, artists and composers were entitled to a charitable deduction equal to the fair-market value of manuscripts, paintings, scores and similar property which they contributed to tax-exempt libraries, museums and similar institutions. Enactment of Sec. 170(e) (IRC) in 1969 deprived them of that deduction, and allowed them to deduct only the (nominal) cost of materials used in creating the donated property.

As Senator Javits noted in his May 7th statement, abolition of the fair-market value deduction has injured libraries and museums. Since 1970, they have not been able to obtain contributions of manuscripts, paintings and other works from authors, composers and artists, who cannot afford to donate such property without that deduction or a tax credit to offset its value. Prior to 1970, the fair-market value deduction enabled libraries and universities to develop comprehensive collections of the manuscripts and other papers of many distinguished novelists, playwrights, biographers, historians and other authors, through contributions by these authors.

The loss of new contributions by authors and composers since 1970 also hampers scholarship and research. Library collections built by these pre-1970 authors' contributions are invaluable resources for study and analysis, and research for the creation of new works by historians, biographers, critics, social scientists and others. The proposed 30% tax credit would renew the authors' and composers' contributions that develop these collections.

The proposed tax credit would relieve writers, dramatists, artists and composers from the inequitable and discriminatory effects of Sec. 170(e). Prior to 1970, they were allowed the same fair-market value deduction permitted to collectors and others who purchase their manuscripts, paintings, scores, etc., and later donated them to museums and libraries. Since 1970, the collector or other purchaser still is permitted to deduct the current fair-market value of such property, which is usually much higher than its cost to him. And although authors and composers were deprived of that deduction, their estates are nonetheless obliged to pay estate tax on the fair-market value of such literary, musical and artistic property.

#### Revision or Clarification of Language.

The Authors League respectfully urges that two phrases used in Sec. 3 be clarified to assure that the tax credit is not denied to some authors, artists or composers who wish to make charitable contributions of their manuscripts, scores or other works.

##### 1. Income-From-"Sale" Limitation.

Sec. 3 of S. 1078 (proposed Sec. 44D) places various limits on the 30% tax credit. Among these: the credit may not exceed the tax attributable to the author's or composer's gross income from "the sale of literary, musical or artistic compositions" in the current and previous taxable years. (Subsec. (b)(1)) (Underlining added.) Only income from sales, and no other literary or musical income, would determine the limit on the 30% credit. If income from sales was low, the credit would be reduced far below 30%; if there was no income from sales, the credit would be barred.

However, many authors and composers derive most of their income from licenses, rather than from sales of their works or rights therein. But, as Subsec. (b)(1) is now worded, the tax on income from these licenses, or other non-sale dispositions, could not be included in computing (and thus increasing) the limit on the tax credit. (Internal Revenue Service Rulings make a sharp distinction between "sales" and "licenses" of literary, musical and artistic works. See Rev. Rul. 60-226; Rev. Rul. 75-202.) Consequently, these authors and composers, with substantial literary and musical income from licenses, would be denied the tax credit for charitable contributions or limited to a much lower credit.

The Authors League believes that the "attributable tax" limit on the 30% credit was intended to include the tax on income authors and composers receive from licenses or other dispositions of their works and rights therein, as well as from sales. We therefore suggest that Subsec. (b)(1) be revised to

provide that the credit will not exceed -- the tax

"attributable to the gross income of the individual for the taxable year attributable to the sale, license or other disposition of literary, musical or artistic compositions, or rights therein in that taxable year and in previous taxable years."

The proposed new language is underlined. The phrase "or rights therein" is added since literary, musical and artistic works are "divisible" for copyright, business and tax purposes. That is, the various rights in a book, play or other work can be (and are) sold, licensed or otherwise disposed of, separately, and to different users. This "divisibility" of property rights under a copyright is recognized in the Copyright Act and Internal Revenue Service Rulings. Many authors and composers derive their income through transactions involving separate rights, and that income should be included in computing the "attributable tax" limit on the 30% tax credit.

## 2. The Meaning of "Literary, Musical or Artistic Compositions."

The Authors League recommends that the Bill, or the Committee's Report, make it plain that the phrase "literary, musical or artistic composition" applies to both (i) copyrighted works: e.g., plays, novels, songs, operas, etc., and (ii) the physical objects in which they are embodied; i.e., the pages of manuscripts, scores, drafts, memoranda, letters, etc.

When authors and composers contribute their manuscripts, scores, drafts, letters and other papers to libraries and universities, they do not, ordinarily, contribute the rights to publish, perform or otherwise use the copyrighted works which the papers embody or relate to. We believe that such contributions of manuscripts, scores, etc., are intended to qualify for the 30% tax credit -- as they qualified for the fair-market value deduction before 1970. In order to assure that they do, it should be made clear that they are encompassed by the phrase "literary, musical or artistic composition." We might note that the wording of Sec. 1221 is somewhat broader: "A copyright, a literary, musical or artistic composition, a letter or memorandum, or similar property". It also is noted that the key phrase in Sec. 2 of S. 1078 is "a literary, musical or artistic property, or similar property". Because of these differences in wording, The Authors League respectfully urges that the Committee Report, or the Bill, make it clear that the term "composition" includes both categories of property: i.e., copyrighted works; and the physical objects in which they are embodied. We also believe it would be useful if the Report explained that the "attributable tax" limit on the tax credit for contributions of manuscripts, scores and other papers includes the tax attributable to income derived by the donating authors, composers or artists from sales, licenses or other dispositions of their copyrighted works.

## Sec. 4. Presumption.

The Authors League supports the proposed change in the presumption period of Sec. 183.



Sec. 5. Capital Gains Treatment for Inherited Copyrights, etc.

Until now, the heirs of authors, artists and composers have been entitled to capital asset status for inherited literary, artistic and musical property. But an unintended effect of the carryover basis provisions (Sec. 1023) would deprive them of that status. Sec. 4 of S. 1078 will prevent such inherited property from losing capital asset status by reason of the carryover section. The Authors League urges that this change be enacted.

Sec. 1023 is intended to prevent a "step up" in the dollar basis of inherited property to fair-market value, by carrying over the decedent's "dollar basis" to his heirs. However, the broad "carryover basis" language of Sec. 1023 interacts on Sec. 1221(3) of the Code, which denies authors, artists and composers -- but not their heirs -- capital asset status for the works they create. Inadvertently, this interaction with Sec. 1221(3)(C) carries over the deceased author's "ordinary income" status to the inherited property -- in addition to his "dollar basis" -- thus depriving creators' heirs of the capital asset status they previously had.

The result is not only unintended, but unfair. Literary, musical or artistic property held by its creator's heirs does qualify for capital asset status just as does the same property in the hands of a purchaser. The special reasons for denying creators capital asset status for their works does not apply to their heirs. Moreover, the imposition of the creator's "ordinary income" basis on his heirs subjects them to heavy and excessive tax rates. Their gains, based on the creator's nominal dollar-cost basis, would be taxed at ordinary income rates as high as 70% -- although the gains would represent an increase in value occurring over a period of years. Moreover, the author's heirs would be denied the right to deduct the fair-market value of inherited creative property which they contribute to libraries, museums or other tax-exempt institutions -- a right that they continued to have after the enactment of Sec. 170(e).

In a letter to The Authors League (dated June 21, 1978), Assistant Secretary of the Treasury Lubick said:

"We have no objection to an amendment that would prevent these (literary, musical or artistic) assets from losing capital asset status solely because they have become carry-over basis property. Of course, such a change should not apply to property that would be disqualified from capital asset status on account of circumstances other than the carryover of the decedent's basis."

We believe that the amendment proposed by Senator Javits is consistent with the Treasury's position.

The Authors League is grateful for this opportunity to present its Statement to your Subcommittee and requests that it be included in the record of the hearings.

Respectfully yours,

John Hersey, President  
Irwin Karp, Counsel

*A.R.T. letter  
for the Congressional Record*

November 16, 1979

Mr. Michael Stern  
Staff Director  
Senate Finance Committee  
Dirksen 2222  
Wash. DC 20510

Dear Senator Byrd:

S1078, the Artists Tax Equity Act of 1979, is a bill that will greatly help American artists. Since 1969, when tax reforms caused great inequities in the law for artists, A.R.T. has been working closely with outstanding leaders in the arts community and various legislators at both the state and federal levels to attempt to introduce some legislation that would help ease the economic "catch 22" that artists are presently caught up in. We have been working with Senator Javits on this bill because it addresses the 4 areas of major concern for artist: Contribution deductions, the Hobby Loss, Estate Taxes and the issue of capital gains taxes on the sale of inherited art work.

As so many artists, museum directors, librarians & individual Americans have pointed out, in our present tax structure artists are allowed to deduct only the cost of materials when they make a contribution of their work to a charitable institution, even though a collector can at present deduct 100% of the entire fair market value of an art work should he choose to donate a piece of art. This has resulted in the loss of many valuable master pieces of national heritage American Art, to Museums, Universities and Libraries throughout the U.S. All of this is carefully documented in reports in various journals and in the testimony presented for the Congressional Record by Mr. Boorstin, Librarian of Congress and Dr. Tanis, Director of University Libraries. Legislators at the state level are concerned enough about this inequity and the implications of this great loss of American art that already three states, Oregon, California and Kansas have passed legislation that would correct the problem by allowing an artist a deduction of 100% of the fair market value. Furthermore in July of this year The NCSL recommended that this legislation be seriously considered by all of our states. At least six other states we know of are attempting to write similar legislation and the number is rapidly growing. There is no question but that this is an area of deep concern to many Americans.



Michael Stern  
November 16, 1979  
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Mr. Javits' solution to this problem with the introduction of S1078 is a compromise proposing a 30% tax credit. This same legislation was passed by the Senate a few years ago but did not pass the joint House-Senate Committee. Enough evidence has accumulated since that time to strengthen the support for this bill and we feel the additional provisions Mr. Javits has made in S1078 to deal with the problem of Estate taxes, the hobby loss and capital gains taxes on inherited Art, are equally important and equally supported.

We have met with several members of the Treasury over the past few months to discuss some of the contradictions in the tax structure and some contradictory rulings that have adversely affected Artists and we believe it important to point out that Treasury's estimation of the losses in revenue caused in S1078 do not measure or account for the additional revenues gained through a Collection of a Treasury of National Artwork valued at upwards of 15-20 million dollars a year; nor does Treasury in its arguments against this legislation attempt to measure the additional revenue gained from people engaged in the industry because of increased tourism and commerce resulting from the display of the Art work. The Connecticut Commission on the Arts, and many other universities and institutions are compiling an impressive account of figures that reveal how deeply Arts stimulate commerce and the economy. We feel more structured discussion with the Treasury is necessary to discuss these new figures and research that Arts councils and universities as well as the U.S. Dept of Commerce are engaging in.

We would like to mention that the third provision of the Artists Tax Equity Act that of permitting payment of estate taxes with the inherited Artwork, is a solution also studied by the Arts Task Force of the NCSL and as a result is now recommended for state arts legislation by the National Conference of State Legislatures. Maine has already adopted this plan this year- in a more inclusive and comprehensive way. Representatives Merle Nelson and Jim Tierney of the Maine State Legislature were two of the many people who offered to testify at these hearings to indicate the success of that legislation passed in Maine. Pennsylvania is about to introduce this same legislation as a solution to the difficult problem of artists' estate taxes in Pennsylvania, and we know of three other states working on similar bills.

We would also like to mention the great economic hardship young artists must face by the present tax laws mandating that they must show a profit in two out of five years in order to deduct materials they need to produce Art. We feel the extension of time to 2 out of 10 years in S1078 will provide some relief to young artists especially who must work many years to develop the skill necessary to become professional. The law as it now exists shows little understanding of the unique path the development of a good artist must take.

Michael Stern  
November 16, 1979  
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To conclude, the Artists Tax Equity Act of 1979 does not offer all that the Arts community is hoping for; but it is enough to raise the hope and morale of the contemporary artists most of whom feel insurmountable economic pressure in this country. This legislation besides creating some temporary relief, will be a symbolic statement of some hope to many American artists who are bewildered and upset at the rigid, hostile laws that are certain to cause a swift decline in this nation's world leadership position in the creative arts.

We urge you and members of the finance committee to recommend that S1078 be adopted as law as it stands as soon as possible.

Respectfully yours,

Carolyn N. deLisser  
Executive Director, A.R.T.

Enclosures



U.S. DEPARTMENT OF COMMERCE  
Office of the Secretary  
Washington, D.C. 20230

## CULTURAL RESOURCES FUNCTION AT THE DEPARTMENT OF COMMERCE

HEADED BY: Louise W. Wiener  
Special Assistant to the Secretary

PURPOSE: To gather economic data on the arts; to review how the Department's policies and programs affect the development of the cultural industry; and to make recommendations on how to incorporate the insights and information gathered into the Department's programs.

### ECONOMIC DATA

The economic data gathering has focused on two major undertakings. First, in January of 1978, the Department submitted a paper entitled The Economic Development Potential of Cultural Resources to the White House Conference on Balanced National Growth and Economic Development. That paper was the first formal acknowledgement by any Administration that the arts produce not only quality of life benefits but generate ancillary economic benefits. The study isolated four development properties of the profit and non-profit elements of cultural resources:

- o Cultural resources are "people magnets". Investment in the arts could bring people into an area and enhance its appeal to consumers, tourists, and, therefore, investors.
- o Cultural resources are labor intensive and involve the full range of skill levels.
- o Cultural resources are small businesses which create a demand for a variety of other small businesses. (A recent Joint Economic Committee study indicates that small businesses are more labor intensive than large businesses.)
- o Cultural resources are an environmentally sound avenue for economic development.

This document has been widely distributed and used by local, state, and federal officials to justify expanded allocations to the arts.

Second, the Department is developing a cultural service industry profile. The purpose of the industry profile is to create a tool to identify the many profit as well as non-profit activities generated by cultural activity, to understand their business development needs and opportunities, their capacity to absorb labor, their energy needs, their concerns regarding international trade, and their relationship to various legislative positions.



The Commerce Department uses this data to insure that government actions recognize cultural production as a valid and important contributor to the community and to the economy whose best interests must be taken into consideration in formulating policy.

#### IMPLEMENTATION OF CULTURAL RESOURCES INITIATIVES

What specifically has the Department of Commerce done to implement the new perspectives on cultural resources?

- o In the past two years, the Economic Development Administration has awarded grants to Cleveland, Minneapolis, Winston-Salem, Memphis, San Antonio, and New York City, to name but a few, for technical assistance and/or construction funds for cultural facilities and is currently collaborating with several other cities on developing investment and tourism strategies that integrate cultural resources and economic development to the benefit of both.
- o The Travel Service has hosted the first cultural familiarization tours for foreign journalists and is working with cultural leadership and tour brokers on how to more effectively entice international tourists to the United States to enjoy our abundance of first rate cultural resources.
- o We are developing a profile of cultural sensitivities and their implications for packaging design and product saleability in our export market in collaboration with the Industry and Trade Administration.
- o We are collaborating with the Department of Energy and the cultural agencies on identifying energy consumption issues in the cultural industry both in terms of facilities' needs and transportation access issues related to the gasoline shortage.
- o We have given testimony on legislative issues as diverse as recording rights royalties and the protection of archeological sites in mining regions.

FURTHER INFORMATION AND BACKGROUND MATERIAL,  
CONTACT: Louise W. Wiener  
 Special Assistant to the Secretary  
 Room 5894  
 U.S. Department of Commerce  
 Washington, D.C. 20230  
 (202) 377-2971



March 12, 1979

MEMORANDUM FOR: The Record

FROM: Louise W. Wiener  
Special Assistant to the Secretary

SUBJECT: Cultural Resources and Economic Development

I. Policy Perspective

- o The Joint Economic Committee of Congress Study of 1979, "Central City Business: Plans and Problems," states that quality of life issues are a pervasive element in a city's economic fate -- often outweighing tax rates, labor supply, and other traditional measures.
- o The 1977 Rand Study on urban development concludes that people do not necessarily follow jobs: Increasingly, jobs follow people.

The evidence and conclusions of these and other studies by Government agencies, private foundations, and public interest groups suggest that successful economic development strategies must include an assessment of what constitutes an economically invigorating quality of life.

The phrase "quality of life" is fraught with ambiguity. There is, however, general agreement that cultural resources, profit and non-profit elements of the arts, humanities and historic preservation, are a major component of the positive aspects of quality of life. Because they can be defined, developed, and more accurately measured than the totality, cultural resources provide a valuable avenue to assessing and integrating quality of life issues into development strategies.

The Commerce Department Study of the Economic Development Potential of Cultural Resources isolated four development properties of the profit and non-profit elements of cultural resources.

- o Cultural resources are "people magnets".
- o Cultural resources are labor intensive and involve the full range of skill levels.
- o Cultural resources are small businesses which create a demand for a variety of other small businesses. (The Joint Economic Committee Study indicates that small businesses are more labor intensive than large businesses.)



- o Cultural resources are an environmentally sound avenue for economic development.

Of these concepts, the most significant in development terms is the "people magnet" property, because it addresses the principle that jobs follow people. It has long been noted that industries are increasingly footloose. The equalization of the various opportunities in location and relocation decisions, engendered by advances in transportation, communication and technology, has inspired a new emphasis on the economic implications of the quality of life. This suggests devices previously used to attract tourists must now be applied to attracting and retaining both residents and businesses in what has become an intensely competitive market.

## II. Current Status

The Economic Development Administration has implemented economic development through cultural resources without acknowledging it as such. The earliest grant to promote economic development through cultural resources was the 1968 construction funds to Ashland, Oregon, for the expansion of the Shakespeare Festival facility. That Public Works investment of less than \$1 million has been returned many times over to the community and region by means of tourism development dollars. In the first year, tourism figures jumped by 59,000 attendees from outside the Rogue River Valley, with \$667,000 new tourist dollars directly attributable to their expenditures. By 1977, the annual attendance rate had increased from 64,000 in 1970 to 232,000.

During Local Public Works Rounds I and II, a far more extensive priority on cultural resources development was manifest than was anticipated or predicted. Large and small cities as well as rural counties targeted Local Public Works money to cultural institutions. The emphasis on renovation, restoration, expansion, and new construction for the full range of cultural resource facilities suggests more than the availability of large sums of dollars to be expended rapidly. It reinforces the perception of a broad-based priority on cultural resources as an enrichment of the quality of life and a recognition that the communities must maintain and market more than their industries.

Building renovation, restoration, and reuse have been promoted through an alliance of historic preservation and other cultural constituents working in collaboration with economic development communities. The renovation of the Lone Star Brewery in San Antonio to house the City's Museum is a striking case in point. Few adaptive reuse plans could insure the quantity or quality of people relocation the museum is generating. The museum has become a nucleus for extending a comfortable and economically viable sense of downtown into an abandoned and depressed area.

The Ozark Cultural Center in Stone County, Arkansas, reaffirms that the process can be as successful in rural as in urban areas. Folklore, which was seen as the strongest local asset, became a development tool as the foundation for a cultural program, which was then encased in a cultural center. The result is not only the \$18 million in annual income to the County, but a perceived shift in the population's sense of self-respect, reflected in a new focus on preventive health care.

Boston, Cleveland, Winston-Salem, Seattle, to name but a few, are implementing economic development projects through cultural resources by means of EDA funds. These successes have occurred almost in spite of, rather than because of, federal policies and initiatives.

### III. Program Initiatives

Communities should be encouraged to assess elements of qualitative, as well as quantitative, growth, because the two are ever more closely bound.

Planning funds should emphasize establishment of a management tool to showcase and reinforce positive quality of life elements with development potential. Funds should require collaboration between economic development and cultural agencies for dispersal. They might be for any or all of the following:

- o Recognition and assessment of buildings of architectural and cultural merit for adaptive re-use.
- o Recognition and assessment of existing or projected cultural activities and physical location opportunities and needs which could enrich commercial and/or neighborhood revitalization.
- o Recognition and assessment of history, folklore, crafts, and other indigenous ethnic cultural strengths which can be targeted to distinguishing and reinforcing a locale as a good site for business and resident attraction and retention.

Guidelines should encourage recognition of the programs and planning guidelines of the National Endowment for the Arts, the National Endowment for the Humanities, the Department of the Interior and the Department of Housing and Urban Development in order to capitalize fully on the variety of federal programs which can support creative approaches to economic development.

Limiting funds to assessment and planning tools targets local strengths and recommends local reassessment of economic development opportunities without creating an incentive to build cultural facilities because that's "in style" in federal funds.

The evidence that quality of life affects business, residential, and tourism location is compelling. It is thus appropriate that the comprehensive economic development strategies assist in recognizing and utilizing this information. Our current posture is ambivalent and ambiguous. It should be clarified, strengthened, and institutionalized.

# THE NATIONAL CONFERENCE OF STATE LEGISLATURES

## ARTS TASK FORCE

### RECOMMENDED STATE ARTS LEGISLATION

The Arts Task Force of the National Conference of State Legislatures at meetings in San Francisco July 23 and 24, 1979 adopted the following as recommended state action for the arts. While not every proposal was recommended unanimously, each of the recommendations received a majority vote of those members voting. The Task Force recognizes that not every proposal may be suitable for enactment in every state. Additional proposals may be recommended by the Task Force at subsequent meetings.

#### A. ARTS FUNDING

1. Art in State Buildings: Appropriate a specific percentage, often 1%, of the annual construction budget for state buildings to commission and/or purchase art for new and existing state buildings; or, less preferably, require legislative consideration of an annual appropriation to commission and/or purchase art for new and existing state buildings.

2. Artists in Residence: Establish an artist-in-residence program for such institutions as schools, hospitals, and prisons.

3. Direct Appropriations for Art Institutions: Consider direct appropriations to major arts institutions either for specific capital expenditures or to provide a significant portion of the institution's budget. Such appropriations are in addition to the regular funding of the state arts agency.

4. Local Arts Funding: (1) Authorize local governments to provide funding for arts performances such as operas, symphonies, concerts, theater, and dance; for arts exhibitions; and for a percent-for-art program for local public buildings. (2) Allow local governments to institute a hotel-motel tax or other taxes to fund cultural and tourism-related institutions and events.

#### B. ARTISTS' RIGHTS

5. Artist-Art Dealer Relations: Provide protection to artists who give their works to art dealers on consignment to sell or exhibit. The dealer acts as a trustee in holding the art and funds from sales. Some laws also protect artists against loss or damage to the artworks while in the dealers' possession and against claims by dealers' creditors.



6. Artists' Live-Work Space: (1) Allow local governments to establish zones where artists may live and work in buildings in urban areas previously zoned for commercial and/or industrial use and authorize alternative building code requirements in those areas; or (2) where appropriate, enact a state zoning statute establishing live-work zones.

7. Art Preservation: Provide artists, and in some cases the public, the right to bring legal action against intentional physical defacement, alteration, or destruction of artworks of recognized quality by government agencies or private owners. Both injunctive relief and action for damages may be authorized. Sometimes referred to as "Artists' Moral Rights."

8. Resale Royalties: Provide artists with a percentage of the resale price of their artworks, provided that the resale is profitable to the seller and the resale price is in excess of a specific minimum amount.

C. TAX LEGISLATION

9. Artists' Income Tax Deductions: Enable professional artists to deduct for state income tax purposes the fair market value of artworks donated to museums and other charitable organizations. Current law limits the artists' tax deduction to the cost of materials only.

10. Death Taxes: (1) Allow beneficiaries of artists' estates to defer death taxes, and/or (2) allow the death tax to be paid with art as valued by the state death tax appraiser and delivered to an appropriate institution.

D. ARTS EDUCATION

11. Basic Education: Amend the state education act to redefine basic education to include arts education at the elementary and secondary levels.

12. Gifted and Talented: Include children gifted and talented in the arts within categorical state funding of gifted and talented programs.

E. HISTORIC PRESERVATION

13. Historic Preservation: Encourage legislation to provide incentives as well as funding for the preservation of landmarks and properties of artistic, cultural, historic and architectural significance.



F. CONSUMER PROTECTION

14. Disclosure: Protect purchasers of fine art prints and other art issued in limited editions by requiring art dealers to disclose specific information regarding each piece sold.

15. Warranties: Require art dealers to provide express and implied warranties of genuineness with respect to the sale of limited edition prints and other artworks.

G. STATE ARTS AGENCIES

16. Composition of State Arts Agencies: Consider the feasibility and advisability of (1) legislative representation on or appointments to the state arts council or commission, and (2) one or more professional visual, literary, or performing artists on the council or commission.

STATEMENT OF SENATOR JACOB K. JAVITS  
ON INTRODUCTION OF THE  
ARTISTS TAX EQUITY ACT OF 1979

Mr. President, today I am introducing, with Senators Goldwater, Domenici, Williams, and Pell, the Artists Tax Equity Act of 1979, a bill to remedy some of the special tax problems artists face because of the nature of their profession.

The Artists Tax Equity Act of 1979 has four components dealing with estate taxes, charitable contributions, the "hobby loss" rule, and a special problem created by the new decedents' estates carryover basis estate tax rules.

First, the estate tax section of the bill would permit the estate of an artist to receive a credit against estate taxes for donations of the artist's works to the Federal government -- any branch or agency or certain institutions created by the Federal government such as the Smithsonian. Thus, an estate with 1,000 works of art valued at \$1,000 each and an estate tax on the works of art of \$300,000 could donate 300 of these works to the Federal government in lieu of a cash payment. Not only would painting, sculptures, and other visual arts be eligible property, but literary, musical, or other artistic works as well. Thus, the author's manuscript or the composer's score would be eligible for the credit. The bill would require that property be transferred and accepted for the purpose of making it available to the general public, although after a reasonable period of time the property could be used for other purposes or could even be sold if appropriate.

In order to insure that credit be allowed only for property of artistic merit and that the property be available to the general public, the bill would require the recipient of the property to sign a written statement attesting that the property has artistic, musical, or literary significance and that the recipient will make it available to the public. This statement must meet the approval of the Secretary of the Treasury.

The amount of the credit allowed under the bill would be equal to the fair market value of the property transferred, determined as of the valuation date used for Federal estate

tax purposes. The credit would reduce Federal estate tax liability on a dollar-for-dollar basis. However, no amount of the credit would be refundable. The bill provides that interest would accrue if the property is not transferred expeditiously.

The bill also contains an "anti-double dipping" rule to disallow a credit or deduction with respect to the transferred property under any other Code provision, if the estate tax credit is claimed. The bill would allow the branch, agency or institution which receives creditable transfers of property to accept the property without making reimbursement or payment to the Treasury for the estate tax liability offset under the transfer.

The need for relief from the particularly onerous burden of estate tax on the heirs of artists is great. Works of art for estate tax purposes are valued at fair market value, but valuation in these situations is extremely difficult. An artist may have been receiving \$1,000 per painting in his lifetime, but the price, and even the volume, of sales are highly dependent on the personality of the artist and his involvement in the sale. As a result, except in the case of the very famous, after the artist's death sales become much more difficult to make. For example, the estate of one well known painter whose work is in the Hirshorn has been unable to make a sale in the more than one year since the artist's death.

My proposal to remedy the estate tax problem for artists has an extremely important side benefit -- the availability of vital elements of our American heritage to the people of the United States. Paintings of a regional artist can hang in a Federal building in that region, adding to the visual beauty as well as a sense of pride in the region's culture. Or, the work of a more famous artist might hang in the National Gallery. The Library of Congress could mount an exhibit on the work of a noted cartoonist as a result of this provision. Surely, this is a far better remedy for the estate tax problem than the reported burning of \$1.5 million in paintings by Arizona artist Ted De Grazia because of potential estate tax problems.

Should we in Congress adopt this approach, we would not be the first to do so. France dealt with the Picasso estate in this manner, and Mexico also utilizes this approach. I believe we should emulate them in this effort to make art available to our people.

The second part of the bill we are introducing today provides a credit of 30% of the fair market value for contributions of an artist's work to a charitable organization. This provision does not give an extra benefit to artists. Rather, it puts them on equal footing with other individuals who donate works of art to charity. Under present law, an artist who donates work created by himself may only deduct the cost of materials used in the creation of the work; anyone other than the creator may deduct the fair market value of donated work. This inequity is doubly unfair because an artist's estate -- if he keeps the work -- will have to pay estate taxes on the fair market value of the work rather than the cost of materials alone.

Several safeguards will insure the avoidance of abuse of this provision. First, no credit shall be allowed for contributions in excess of \$35,000 in any year. Also, the credit will be limited to 50% of the artist's tax liability for the year, unless the liability is less than \$2,500, in which case the credit would be available up to the full amount of the tax. Government officials donating official papers, memoranda, etc., from their term in office would not be eligible for the credit.

The final safeguard is contained not in the bill itself but in the procedures of the Treasury Department. In 1975 Treasury established the Art Advisory Panel of the Commissioner of Internal Revenue to assist in evaluating the acceptability of appraisals of works of art submitted in connection with income, estate, or gift taxes. The Panel, which meets three times a year, is composed of individuals from the leading museums and galleries in the United States. I understand the Treasury Department is perfectly satisfied that the question of valuation is tightly handled, and that we need no longer worry on that score. To me, this is a very major point.



A contribution credit is necessary not only to restore equity to artists but to encourage donations to charitable institutions that have felt the brunt of changes made in 1969. Prior to 1969, artists were able to deduct the fair market value of their donated works, but since that time they have been able to deduct only cost of materials. As a result, donations to museums, libraries, and similar institutions have dropped precipitously. The loss to the American public as well as to scholars is irreparable.

The experience of the Manuscript Division of the Library of Congress is illustrative. The Division received 20 donations in 1968, 17 in 1969, and 8 in 1970. Since that time -- over 8 years -- they have received a total of 7 donations. The experience of the Library and of other libraries in the United States is described in detail by the American Library Association. I ask unanimous consent that a statement by the Association be inserted in the Record at the close of my remarks.

The third element of the bill we introduce today deals with the so-called "hobby loss" rule. Present law permits an individual to elect a presumption that an activity is engaged in for profit, and not just a hobby, if he makes a profit in 2 of 5 years. We propose to extend the presumption period for artists to 2 of 10 years.

The need for a longer presumption period for artists is manifest. Artists usually struggle for many years before showing a profit, and many must earn income elsewhere in order to survive. The Tax Court in 1977 held in favor of an artist who had worked for 20 years without ever earning more from the sale of her work than her expenses in connection with her artwork.

Other examples, although not as dramatic, also illustrate the need for a lengthened presumption period. I would like to quote from a letter to me from Tad Crawford, General Counsel for the Graphic Artists Guild and Vice President of the Foundation for the Community of Artists:

"An artist in his mid-60s. He is an abstract expressionist sculptor with an international reputation whose work is in the collections of leading museums and collectors and who has received major commissions. He



was more than 20 years into his career before he showed a profit and, for a number of years after that, the profit was not great enough to live on. He still supplements his income by teaching.

"An artist in his late 40s. He is a figurative painter who shows at a leading gallery in New York City. He is in innumerable museum and private collections worldwide. He took 12 years to show a profit. Even today he finds his income extremely uneven, in some years his profit is small, and he supplements in his income by teaching.

"An artist in her 70s. She is a leading figurative artist whose work is in major collections and traveling shows all over the world. She has had museum retrospectives and been awarded major prizes on both national and local levels. She worked from 1921 to 1965 without showing a profit and supplements her income today by lecturing.

"An artist in her mid-40s. She is an abstract color field painter who exhibits in major galleries and whose work is in many museums and private collections. She worked for 12 years without a profit and still supplements her income by teaching.

"An artist in his early 30s. He is a conceptual artist who is represented by a leading gallery. His work is in many European museums and private collections. He has not made a profit in the 8 years since he finished graduate school in art. He has received grants and supplements that income by teaching. (This artist is not as well known as the first four listed above.)"

Artists ultimately successful in demonstrating the profit motive nonetheless incur great cost in doing so. Mr. Crawford went on to describe this cost:

"A husband and wife, both graduates of a leading art graduate school, were 6 and 7 years out of school and had shown no profit. They had both sold work, shown in museums, and had some critical

success. The I.R.S. conceded to them on appeal, but the legal bill for this couple was \$1,400. In another case a woman in her late 40s who had started painting 13 years before after her children were at school had also obtained critical success and gallery representation. The I.R.S. conceded to her on appeal, but her legal bill was \$950. These bills, by the way, are based on low hourly rates. The drafting of a petition is complex, since it must explain fully all the circumstances of the art activity that justify concluding there is a profit motive."

I believe the increased presumption period is an appropriate solution to this vexing problem.

The last section of our bill would eliminate a problem created inadvertently by the carryover basis provisions of the Tax Reform Act of 1976 by restoring the pre-1976 capital gains treatment for copyrights, literary, musical, or artistic compositions, letters or memoranda, and similar property. As a result of the interaction of the carryover basis rules with the section 1221(3)(C) exclusion from the definition of a "capital asset", heirs who sell inherited works after the carryover basis rules go into effect will be required to pay ordinary income tax rather than capital gains tax. Since tax on unearned income is as high as 70%, whereas the tax on capital gains is a maximum 28%, the added tax burden could be extremely severe.

I understand the Treasury has no objection to classifying such property as capital assets in the hands of the heirs of the artists.

Mr. President, I have asked the Joint Committee on Taxation to provide me with estimates of the cost of the bill. Although I have not yet received the estimates, I can assure my colleagues that the cost is small in comparison to the benefit to the American people of greater accessibility to our creative heritage and to the more equitable treatment of the artists who fashion it.

I ask unanimous consent that the bill be printed hereafter in the Record.

## LITERARY, MUSICAL, AND ARTISTIC DONATIONS TO LIBRARIES

Before and After the Tax Reform Act of 1969

LIBRARY OF CONGRESS - The experience of the nation's largest library is illustrative:

Manuscript Division: Prior to the enactment of the Tax Reform Act of 1969, the division received an average of 15 to 20 new manuscript gifts each year from authors, literary figures, and other persons of national prominence. The following table indicates gifts to the Library of Congress:

Calendar Year	Gifts
1968	20
1969	17
1970	8
1971	0
1972	0
1973	0
1974	1
1975	2
1976	3
1977	1
1978	0
1979 to date	0

Many persons have placed their papers on deposit in the division in the hope that future legislation would restore tax benefits, at which time the deposits could be converted to gifts. Deposits at the Library of Congress are accepted for a term of not less than ten years. However, minimum periods of deposit since the tax law are beginning to expire at the end of this year, and in the past two months the Library has already received notice of the intent of the depositors to withdraw the papers of Karl Shapiro, Garson Kanin and Ruth Gordon.

Music Division: It is estimated that some 35 well-known composers have ceased making gifts to the Library of Congress, including Samuel Barber, Aaron Copeland, and Walter Piston. There were no gifts to the Music Division in 1975; since then the number of composers donating music manuscripts has averaged only one or two per year.

Vera Stravinsky and Robert Craft explained Stravinsky's situation in Stravinsky in Pictures and Documents (New York: Simon & Schuster, 1978): "The [offered sale of Stravinsky's manuscripts] was also a necessary economy. Gift-tax laws have changed, and he is no longer able to bequeath his manuscripts to the Library of Congress in return for deductions. His medical expenses last year [1969] were \$100,000, while, at the same time, the income from concerts and commissions has ceased."

Prints and Photographs Division: A number of leading artists have ceased donating their original works since 1969, including New Yorker magazine artists Lee Lorenz, Whitney Darrow, Jr., Barney Tobey, and Edward Koren.

University of California, Los Angeles: A group of about forty people had been contributing papers to the library on a regular basis. Nothing has been received from them since early 1970. One of these is Theodor Geisel (Dr. Seuss) who had been donating his manuscripts and drawings. These donations will not be resumed unless the present tax law is changed.

Columbia University Libraries: Columbia estimates that there has been a decrease of 90 percent in gifts of authors' papers and manuscripts. Negotiations for several major collections underway at the time the law changed were deferred by the prospective donors. At present there are several collections of authors' papers on deposit at Columbia, which have not been given to the library.

Dartmouth College Libraries: Erskine Caldwell had been donating his manuscripts regularly, but since 1970 he has ceased to make donations. A Pulitzer prize winning dramatist has stopped giving his manuscripts specifically because of the tax law. Since his income from writing is not large, he now puts his manuscripts up for sale.

Harvard University Library: Some papers which were expected have not been received or the donation has been deferred, including manuscripts of John Updike, Neil Simon, and Denise Levertov. Each year until 1969, John Updike had been donating some of his papers and correspondence for tax purposes. Since then, he has continued depositing his papers, but he has been receiving increasingly attractive offers to sell these papers, and has lately come very close to removing them from the library. The result would be that the Updike collections would then be fragmented and dispersed and not as useful for scholarship.

Harvard recently purchased the papers of Robert Lowell (up to 1970) for \$140,000. These papers would have been donated to the library had a tax deduction been available. The fact that Harvard had to purchase these papers consumed fully half of the library's largest purchase fund for four years, thus crippling that fund and greatly reducing the number of books that Harvard has been able to purchase. Harvard is negotiating with Elizabeth Bishop for her papers, but may not be able to afford them. Had a deduction been available, Ms. Bishop would almost certainly have simply donated her papers to the Harvard library since she much prefers to have them located there.

New York Public Library: Donations of manuscripts and papers have dwindled since 1969. The library now finds itself in such a tight funding situation that they are no longer doing any active work in the manuscript field.

Princeton University Libraries: A number of artistic and literary figures have deposited papers but refused to donate any since 1969, including James McPherson, James Cousins, and Jose Ferrer.

Syracuse University Libraries: There has been an estimated 75 percent decrease in gifts of collections of personal papers.

University of Virginia Libraries: The library has received no big literary collections since the law changed. Some authors who used to donate papers are now placing them on deposit. One young author, Michael Kewshaw, approached after the law went into effect to donate papers, placed 20-30 boxes of correspondence and manuscripts on deposit. He later withdrew the collection and put it up for sale. It was offered to the University of Virginia, but the library had no funds to purchase it, so it lost the collection.



Washington University, St. Louis: Collection of the papers and manuscripts of modern authors was begun in 1964 by the library, and grew regularly until 1970. Since then growth has been reduced drastically. Some authors specifically cite the tax law as the reason for not making a gift.

Yale University Libraries: Several authors either had been donating or expressed an interest in donating their materials to the library, but no longer do so. Included are Robert Penn Warren and John Hershey, both of whom have already donated some of their papers to the library, but have ceased doing so since the law was changed. The danger is that these papers will be sold and dispersed.

#### LIBRARIES FINANCIALLY UNABLE TO PURCHASE MANUSCRIPTS

Libraries generally are in very precarious financial condition. With steady or declining budgets, they spend a smaller and smaller percentage of their funds on the acquisition of materials. The increase in the price of new materials has been such that few dollars are available for purchase of manuscripts or papers. The average book now costs \$20.10, an increase of 137 percent over the last ten years; the average periodical subscription costs \$27.58, a 219 percent increase over the same period.

Under such conditions, the New York Public Library has simply stopped searching out or acquiring manuscript collections. The University of Virginia has only a small amount of gift funds to purchase manuscripts. It has a responsibility to increase its Thomas Jefferson collections, and has no funds to acquire papers of contemporary figures. Many other libraries are in the same situation. The result may be that an entire generation of literary papers may be lost to future scholars. Private collectors may or may not make their collections available. Libraries were formerly able to search out manuscripts of minor figures or early work of authors who would later be famous. Such manuscripts may never reach the open market, but may languish in attics, or be discarded or destroyed.

#### EXAMPLES OF RECENT MANUSCRIPT PRICES

Marc Connelly. Typescript working draft, GREEN PASTURES	\$6,500
Katherine Anne Porter. Typescript short story.	\$ 725
John Steinbeck. Archive of material from WINTER OF OUR DISCONTENT	\$5,000
Allen Ginsberg. Autograph manuscript poem	\$ 140
Thornton Wilder. Original working draft of BRIDGE OF SAN LUIS REY	\$3,500



# Senator Jacob K. Javits

New York

## PROVISIONS OF THE ARTISTS TAX EQUITY ACT OF 1979

Below are the four major provisions of the Artists Tax Equity Act of 1979.

1. ESTATE TAXES: The bill would permit the estate of an artist to receive a credit against estate taxes for donations of the artist's works to any branch or agency of the federal government, or certain institutions created by the federal government, such as the Smithsonian Institution.

Thus, an estate with 1,000 works of art valued at \$1,000 each and an estate tax on the works of art of \$300,000 could donate 300 of these works to the federal government in lieu of a cash payment.

2. CREDIT FOR CONTRIBUTIONS: The legislation would provide a credit of 30 percent of the fair market value for contributions of an artist's work to a charitable organization. This provision does not give extra benefit to artists. Rather, it puts them on equal footing with other individuals who donate works of art to charity.

Under present law, an artist who donates work created by himself may only deduct the cost of materials used in the creation of the work; anyone other than the creator may deduct the fair market value of the donated work. This provision was passed by the Senate in 1976 legislation, but was removed in committee with the House.

ARTISTS TAX EQUITY ACT  
PROVISIONS SYNOPSIS/2

3. HOBBY LOSS: The legislation deals also with the so-called "hobby loss" rule. Present law permits an individual to elect a presumption that an activity is engaged in for profit, and not just a hobby, if he makes a profit in 2 of 5 years. The bill would extend the presumption period for artists to 2 of 10 years.

The need for a longer presumption period for artists is manifest. Artists usually struggle for many years before showing a profit, and many must earn income elsewhere in order to survive. The Tax Court in 1977 held in favor of an artists who had worked for 20 years without ever earning more from the sale of her work than her expenses in connection with her artwork.

4. CAPITAL GAINS: The last section of the bill would eliminate a problem created inadvertently by the carryover basis provisions of the Tax Reform Act of 1976, by restoring the pre-1976 capital gains treatment for copyrights, literary, musical, or artistic compositions, letters or memoranda, and similar property.

As a result of the interaction of the carryover basis rules with the section 1221 (3)(C) exclusion from the definition of a "capital asset", heirs who sell inherited works after the carryover basis rules go into effect will be required to pay ordinary income tax rather than capital gains tax. Since tax on unearned income is as high as 70 percent, and the tax on capital gains is a maximum 28 percent, the added tax burden could be extremely severe.

# # #

JACOB K. JAVITS  
NEW YORK

COMMITTEES:  
HUMAN RESOURCES  
FOREIGN RELATIONS  
GOVERNMENTAL AFFAIRS  
JOINT ECONOMIC

United States Senate

WASHINGTON, D.C. 20510

MAY 7, 1979

REGIONAL OFFICES:

ROOM 511  
110 EAST 45TH STREET  
NEW YORK, NEW YORK 10017

ROOM 222  
FEDERAL OFFICE BUILDING  
111 WEST HUNON STREET  
BUFFALO, NEW YORK 14202

ROOM 420  
LEO W. O'BRIEN FEDERAL BUILDING  
CLINTON SQUARE  
ALBANY, NEW YORK 12207

Dear Mr. Commissioner:

Creative and performing artists have brought to my attention a number of questions about the tax treatment of certain expenses connected with their work. Although statutory changes would be required to resolve some of their problems, other problems may be amenable to resolution in the regulatory process through administrative interpretations of present law. I urge you and your staff in developing regulations under section 280A of the Internal Revenue Code to consider three situations involving artists' business use of the home.

The first situation concerns artists who have two sources of income. The major portion of their income comes from employment outside the creative or performing art which provides the smaller portion of their income, generally as earnings from self-employment. I urge that regulations promulgated under section 280A permit taxpayers that fulfill the section 280A requirements for a home office expense deduction in connection with their secondary self-employment as artists be entitled to deduct such expenses even though they work as employees in another context.

The second situation involves home studios used by creative artists for the production of their works. Many artists maintain a home studio where they produce their works and sell their works elsewhere, for example, through a dealer's gallery or a public shows. These artists consider their home production studio to be their principal place of business. I urge that regulations indicate expressly that the expenses of such a studio are deductible expenses for a principal place of business, provided all the requirements of section 280A are fulfilled.

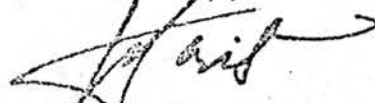
The third situation involves artists who use part of their homes to maintain skills for their employment or to seek future employment. The artist may have only one employer, such as a symphony orchestra or cabaret, but

the employer provides no or limited rehearsal or practice facilities. Or, in the case of casual or free lance employees such as actors, musicians, writers and photographers, who have many employers and are constantly seeking others, it might be necessary for them to maintain a work place in their homes in order to keep their skills and properly serve all of these employers and potential employers. Such a space might be used for an office, a practice room, a dark room, etc. I recommend that regulations under section 280A also address this situation by stating that such use of the home by a performing artist is for the convenience of the artist's employer and that the expenses for such a place are deductible, provided all other Code requirements are met.

I believe that these suggestions are consistent with the letter and spirit of the 1976 law on the deductibility of home office expenses. Their incorporation in regulations would alleviate the concerns of many artists. I trust that your staff will review these proposals and that you will let me have your views.

With best wishes,

Sincerely,



Jacob K. Javits  
United States Senate

Jerome Kurtz, Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224



WESTERN UNION

Telegram

4-027159E125 05/05/79  
ICS 1PMPTZZ CSP

8134721265 TDMT CAPTIVA FL 106 05-05 1113A ESTPCMA  
PPS SENATOR JACOB JAVITS

THE ARTIST TAX EQUITY ACT OF 1979, ONCE AGAIN YOUR SENIORAL  
PERSUASION AND INSISTENCE HAS AROUSED HOPE IN THE LIVES OF AMERICAN  
ARTISTS AND THEIR FAMILIES. THE HISTORICAL AGENCY THAT EXISTS IN  
THE CHANGES IN THE LAWS THAT YOU NOW PROPOSE WILL ASSURE AMERICA'S  
CULTURAL LEADERSHIP FOR GENERATIONS. FOR AMERICA HAS BEEN SLOWER  
THAN OTHER NATIONS TO REALIZE THE PEACEFUL POWER OF THE ARTIST AND  
HAS ATTEMPTED TO TREAT THEM AS CHILDREN OR INTERNATIONAL TOS. IT IS  
TIME TO LEGALIZE THE ESTEEM THAT THIS COUNTRY PROFITS WORLDWIDELY  
BY, REWEIGHING THE IMBALANCES THAT LEGALLY CONSTRICT THE OPEN  
CULTURAL INHERITANCE OF THIS GREAT COUNTRY, WITH GREAT RESPECT.  
ROBERT HAUSCHENBERG

11:13 EST

WESTERN UNION

Telegram

4-047904E125 05/05/79  
ICS 1PMPTZZ CSP

2133924931 TDRN VENICE CA 16 05-05 0649P ESTPCMA  
PPS SENATOR JACOB JAVITS

ACE GALLERY WISHES TO ANNOUNCE THEIR SUPPORT OF THE PROPOSED ARTISTS  
TAX EQUITY ACT OF 1979  
DOUGLAS CHRISTMAS ACE GALLERY

10:49 EST



4-048192E125 05/05/79  
ICS IPMBNGZ CSP

DM

2060222033 PGM TURN SEATTLE WA 9 05-05 0659P ESTPCMA  
PMS SENATOR JACOB JAVITS

WE SUPPORT THE ARTISTS TAX EQUITY ACT OF 1979.  
FOSTER WHITE GALLERY 311-1/2 OCCIDENTAL SOUTH SEATTLE WA 98104

18:59 EST

PGMCUPP MCM



Telegram

WFA032 WAD274(1723)(4-045141E125)PD 05/05/79 1723

ICS IPMBNGZ CSP

8177376085 IDBN FT WORTH TX 24 05-05 0523P EST

PMS SENATOR JACOB JAVITS

WASHINGTON DC

THE BILLS YOU ARE PROPOSING MEET WITH OUR WHOLEHEARTED ENDORSEMENT  
SUCH LEGISLATION FOR THE ARTS IS SORELY NEEDED. WE APPRECIATE GREATLY  
YOUR STAND. OUR COLLEAGUES IN THE SOUTH ALSO SUPPORT THIS  
LEGISLATION

ANNE LIVET MUSEUM CURATOR ROBERT PETERSEN ARTIST DOROTHY KEOUGHAN  
ARTIST DAVID JENSEN ARTIST

NNNN

Senator Harrison A. Williams, Jr.

NEW JERSEY

U.S. Senate Office Building

Washington, D.C. 20510

202-224-4754

For Release Monday, April 7; 10:00 AM

79-90

Statement By  
U.S. Senator Harrison A. Williams, Jr.  
In Support of the Artists Tax Equity Act  
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I am delighted to join Senator Javits in announcing the introduction of the "Artists' Tax Equity Act." This bill will go a long way toward alleviating the hardships which the present tax code has imposed on artists and their heirs. Not only artists will benefit. The public will also benefit as the bill brings more works of art into the public domain.

Under present law, if an artist donates one of his works to a museum, he may only deduct the cost of his materials from his income tax. But when the artist dies, his estate is taxed not for the cost of materials, but for the full fair market value of any works he may have left. This is patently unfair. It has caused financial ruin to artists' families and has deprived our museums of countless contemporary works of arts.

Prior to 1969, an artist could deduct from his income tax the fair market value of works donated to non-profit institutions. Thus, artists enjoyed the same tax benefit as art collectors. Amendments to the tax code passed in 1969 preserved this tax break for the collector, but denied it to the creator of the work. Henceforth artists could only deduct the cost of paint and canvas. This has dried up a critical source of art for our museums, universities, and other public institutions.

The bill we are introducing today would correct the inequity created by the 1969 amendments. It would allow the artists to take a tax credit of 30 percent of the fair market value of works donated to public institutions or government agencies.

The estate tax laws as they apply to artists also need revision. The case of a West Coast printmaker is illustrative. This artist earned his living primarily as a professor of art since there was a very limited market for his work. He did manage to sell a few prints during his lifetime at about \$300 each. When he died, he left behind thousands of prints. His family found that they owed estate taxes on all of the works at a value of \$300 each. Since the family was unable to sell enough of the prints to pay the tax, they were forced to sell their house and go into debt. Unfortunately, cases such as this have become common. The law has caused artists, particularly older artists, to stop producing and even to destroy their work in order to protect their families. This is a tragic situation, which deprives the public of the work of some of our greatest talents.

The bill we are sponsoring would allow an artist's estate to make in-kind donations to federal departments or agencies or to the Smithsonian instead of paying an estate tax. The fair market value of works donated to these agencies would be credited, dollar for dollar, against the estate tax.

This legislation could complement a bill I plan to introduce later this year to create an art bank. The art bank could receive works donated by artists or their heirs and make them available for display in public places throughout the country.

I certainly plan to work closely with Senator Javits and the other sponsors to secure passage of both of these important bills.

Thank you for sharing the  
legislation information with us.

OCTOBER 12  
1979

Dear Friends in the Art World,

Realizing the many inequities in the present laws in regard to artists, you will be pleased to read the enclosed material - the summary and further explanation of Senator Jacob Javits' Artists Tax Equity Act of 1979 with its four component parts co-sponsored by other notable Senators; also a copy of Senator Javits appeal to the IRS to modify the present laws in regard to rent reductions for artists' studio/living spaces; Senator Harrison A. Williams Jr.'s statement in support of Senators Javits' Artists Tax Equity Act; as well as several artists' galleries', and arts organizations' telegrams of congratulations and support to Senator Javits.

Letters of support, praise and encouragement, as to the need for the passage of the Artists Tax Equity Act from all of your members to your senator on the Senate Finance Committee (listed below) is of vital importance at this time. We are sending this to arts organizations in all the states represented on the Finance Committee. Please write only to the Senator from your state with a copy to Senator Javits. The entire address is your Senators name, Washington D.C. 20510.

WE CAN REALLY DO IT NOW. THE TIME IS NOW. IT CAN REALLY FINALLY HAPPEN. WE'VE ALL STARTED THE MOMENTUM. IT IS NOW UP TO ALL OF US TO FINALLY ACHIEVE THE RESULTS WE'VE ALL STRIVED FOR. THIS IS THE YEAR WE WILL ALL CELEBRATE INDIVIDUALLY AND COLLECTIVELY. WE CAN DO IT.

Many voices are more loudly, readily heard.

Best to all of you and to all of us.

With Much Hope

Rubin L. Gorewitz, President

Russell B. Long, of Louisiana, Chairman.  
Herman E. Talmadge, of Georgia.  
Abraham A. Ribicoff, of Connecticut.  
Harry F. Byrd, Jr., of Virginia.  
Gaylord Nelson, of Wisconsin.  
Mike Gravel, of Alaska.  
Lloyd Bentsen, of Texas.  
Spark M. Matsunaga, of Hawaii.  
Daniel Patrick Moynihan, of New York.  
Max Baucus, of Montana.  
David L. Boren, of Oklahoma.  
Bill Bradley, of New Jersey.

Robert Dole, of Kansas.  
Bob Packwood, of Oregon.  
William V. Roth, Jr., of Delaware.  
John C. Danforth, of Missouri.  
John H. Chafee, of Rhode Island.  
John Heinz, of Pennsylvania.  
Malcolm Wallop, of Wyoming.  
David Durenberger, of Minnesota.

ADDRESS TO:

Your Senator  
Washington D.C. 20510.

ARTISTS RIGHTS TODAY, INC.

A.R.T., Inc.

250 West 57th Street, New York, N.Y. 10019 (212) 581-5346

Please let us know the results and response of your efforts to encourage other organizations to achieve our mutual goals.



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

Benno W. Salewski, Executive Director  
Joint Religious Legislative Coalition  
122 West Franklin Avenue  
Minneapolis, MN 55404

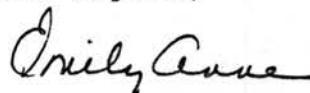
Dear Benno:

Thank you for your invitation to the 1980 JRLC  
Day on the Hill Legislative Conference luncheon.  
I attended last year's session, and found it most  
informative.

I regret that I have a conflict for this year's  
luncheon which will preclude my attendance.

I trust I will see you during the session!

Best regards,



Emily Anne Staples  
State Senator

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs





Dear Mr. Salewski,

I received your invitation to the 1980 JRLC Day on the Hill Legislative Conference. I attended last year's conference, and enjoyed it very much.

I would love to come to ~~the~~ the ~~year's~~ conference again this year. However, I have a conflict, so will be unable to attend the conference.

Thank - you for the invitation.

Sincerely,

Sen. Emily Ann Staples



## Joint Religious Legislative Coalition

122 West Franklin Avenue  
Minneapolis, Minnesota 55404  
Benno W. Salewski, Director  
Telephone (612) 870-3670

January 23, 1980

Dear Senator:

It is my privilege to invite you to the 1980 JRLC DAY ON THE HILL Legislative Conference which will be held on Monday, February 4th, at the St. Paul Civic Center.

The enclosed DAY ON THE HILL brochure will outline the full DAY ON THE HILL program. The theme for the conference is "Social Justice in the New Decade". The keynote speaker will be Auxiliary Bishop John Kinney of the Archdiocese of St. Paul/Minneapolis. The Honorable Governor Al Quie will address the closing plenary of the conference at 3:00 P.M.

We extend a special invitation to you to attend the DAY ON THE HILL noon luncheon from 12:00 to 1:00 P.M. Participants in the conference will be seated by legislative districts in order that they might share the luncheon program with their legislator. The men and women who attend DAY ON THE HILL from your district will want to meet you and share with you their concerns about current social justice issues in Minnesota. We believe that the luncheon will provide an important opportunity for you to discuss the work of the 1980 legislature with concerned and informed constituents.

The JRLC is a research and lobby organization which is sponsored and funded by the Minnesota Council of Churches, the Minnesota Catholic Conference and the Jewish Community Relations Council - ADL to represent the shared concerns of these three groups in the area of social justice before the Minnesota legislature. The 1980 DAY ON THE HILL will be the eighth annual legislative conference sponsored by JRLC. At the DAY ON THE HILL conference we not only seek to inform men and women about current social justice issues but also to provide a forum for citizens, legislators and governmental leaders to discuss possible solutions to the current needs of our state.

Bus transportation from the Capitol to the Civic Center will again be provided. The bus will leave the Capitol steps at 11:45 A.M. and will return from the Civic Center at 1:00 P.M.

The registration fee for legislators is \$5.00 to cover the cost of the noon meal.

Please return your registration or contact the JRLC office by Thursday, January 31st if you plan to attend.

Sincerely,

  
Benno W. Salewski  
Executive Director

*Conflict  
Sorry would love  
to come  
came  
last  
yr.*

# JRLC 1980 DAY ON THE HILL PROGRAM

## February 4, 1980

- 8:00-9:00 REGISTRATION
- 9:00-9:30 OPENING PLENARY: "SOCIAL JUSTICE IN THE NEW DECADE"  
Benno Salewski, JRLC Director, Convenor
- 9:45-11:45 ISSUE FORUMS
- ENERGY:** Algernon Johnson, Director, Minnesota State Energy Agency (invited)
- HOUSING:** James Solem, Executive Director, Minnesota Housing Finance Agency
- AMERICAN INDIANS:** Don Gurnoe, Executive Director, Indian Affairs Intertribal Board
- LAND USE:** Cy Carpenter, Director, Minnesota Farmers Union
- PUBLIC ASSISTANCE:** Arthur Noot, Commissioner, Department of Public Welfare (invited)
- \*Legislators and other resource persons will be present at each session
- 12:00-1:00 NOON LUNCH: "Perspectives on 1980 Session"  
Benno Salewski
- 1:00-3:00 ISSUE FORUMS
- ENERGY:** Juanita Satterlee, Public Service Commissioner
- HOUSING:** Dru Osterud, Legal Services Advocacy Project
- AMERICAN INDIANS:** Indian Advocates In Health, Welfare, Housing
- LAND USE:** Fr. John J. McRaith, Chancellor, New Ulm Diocese
- PUBLIC ASSISTANCE:** Aviva Breen, Legal Services Advocacy Project
- \*Legislators and other resource persons will be present at each session
- 3:00-3:30 CLOSING PLENARY: The Honorable Albert H. Quie, Governor of Minnesota

DAY ON THE HILL is the eighth annual legislative conference bringing together JRLC members, legislators, and governmental leaders to discuss the social justice needs of the state and possible solutions.

DAY ON THE HILL is for people who are concerned about the injustices and inequities of our society and who want to make changes by studying issues, recruiting and informing others in a statewide grassroots movement, and translating their faith into action by involvement in the legislative process.

JRLC is sponsored by the Jewish Community Relations Council, the Minnesota Catholic Conference, and the Minnesota Council of Churches.

### REGISTRATION FORM

Since the 1980 workshops are designed to encourage interaction between speakers, legislators, resource persons, and participants, **all** participants are strongly **urged** to register for only **one** workshop. Check your preference.

☐ Energy    ☐ Housing    ☐ Land Use    ☐ American Indians    ☐ Public Assistance

NAME \_\_\_\_\_ Check here:

ADDRESS \_\_\_\_\_ ☐ KOSHER DIET

PHONE \_\_\_\_\_ LEGISLATIVE DISTRICT \_\_\_\_\_ ☐ VEGETARIAN DIET

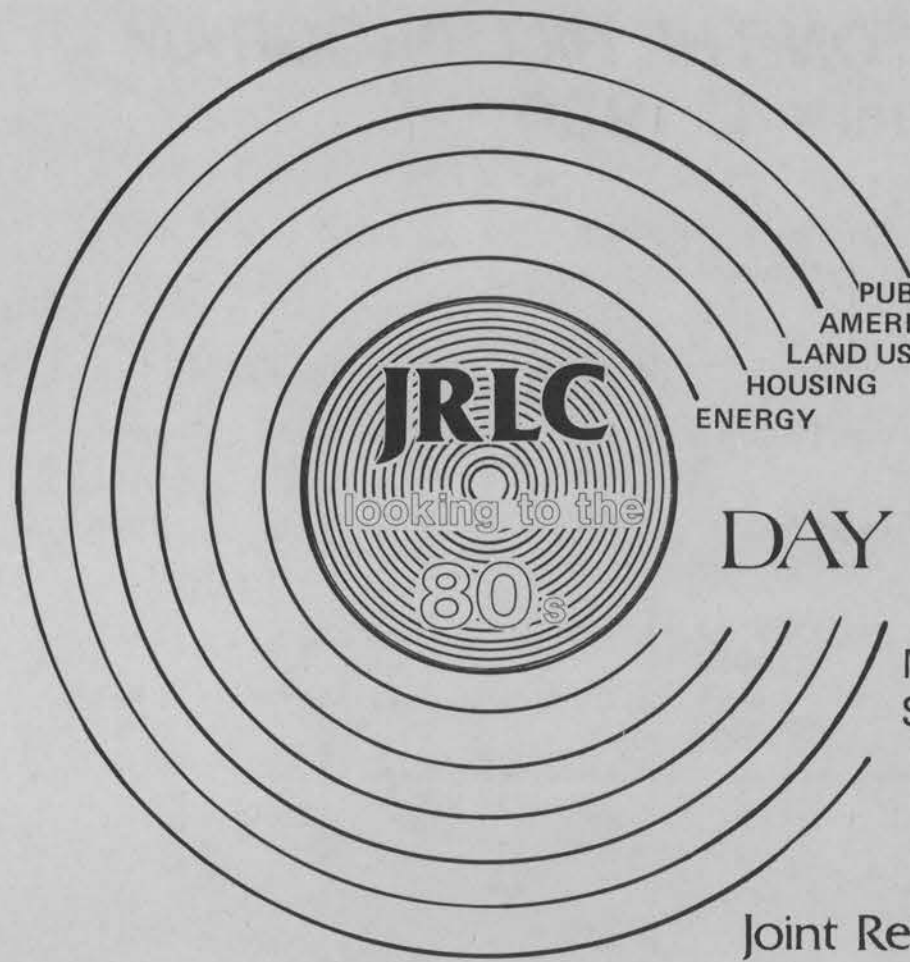
\* \* \* \* \*

Enclosed is a check for \$15.00 for registration fee, including coffee and rolls, workshops, lunch, and materials.

**\*REGISTRATION DEADLINE IS JANUARY 31, 1980**

Make checks payable to JRLC. Mail to 122 W. Franklin, Mpls., MN 55404.  
All registrations must be PREPAID





PUBLIC ASSISTANCE  
AMERICAN INDIANS  
LAND USE  
HOUSING  
ENERGY

## DAY ON THE HILL

MONDAY, FEBRUARY 4, 1980  
St. Paul Civic Center, St. Paul, MN

Joint Religious Legislative Coalition

MINNESOTA COUNCIL OF CHURCHES  
JRJC DAY ON THE HILL  
122 West Franklin Avenue  
Minneapolis, MN 55404

Non-Profit Org.  
U.S. POSTAGE  
PAID  
Minneapolis, Minn.  
Permit No. 1506

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

Bob Hoffman  
6533 Queen Avenue South  
Minneapolis, Minnesota

Dear Bob:

I thought you might be interested in receiving  
a copy of this letter sent to me by Senate Counsel.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

*To call and let me know how you  
feel about proceeding. It's hard when  
we have this response from counsel.*



1/24

STATE OF MINNESOTA

SENATE COUNSEL

PETER S. WATTSON  
LARRY R. FREDRICKSON  
PATRICIA R. JOHNSON  
JO ANNE ZOFF SELLNER  
PAUL A. STRANDBERG  
ALAN C. WILLIAMS  
DANIEL P. MCGOWAN  
JAY Y. BENANAV  
JANEL M. BUSH  
LARRY J. JONES  
GARY W. BECKER  
DEBORAH L. HUSKINS



480 STATE OFFICE BUILDING

ST. PAUL 55155  
(612) 296-2511

January 23, 1980

The Honorable Emily Anne Staples  
Room 235 State Capitol  
St. Paul, Minnesota 55155

Dear Senator Staples:

This fall, after an inquiry by Mr. Bob Hoffman, I assisted Deborah Huskins, Counsel to the Health, Welfare and Corrections Committee, in reviewing existing programs in physical education for the handicapped in Minnesota. Mr. Hoffman was concerned that existing programs in this area were not adequate.

Both existing state law (M.S.A. Section 120.17) and federal law (P.L. 94-142) require that handicapped children receive appropriate special instruction. This instruction is to include physical education. The state Department of Education provides specialists in physical education for the handicapped who coordinate many services throughout the state. The annual state plan required by P.L. 94-142 further details the physical education services provided to children in the state ages 4 to 21. In addition to these programs, there is also a state and national program in special olympics.

I am aware that Mr. Hoffman feels that these programs are not adequate to meet the needs of handicapped persons. I sympathize with him, not only as a former teacher of both mentally and physically handicapped children, but as a professional working in an area where the difference between program expectations and realities are often very great. Nonetheless, the services provided to the handicapped in Minnesota are second to none. The projected expenditures for special education for the biennium will exceed 177 million dollars. I would encourage Mr. Hoffman to press his concerns before citizen groups interested in the problem of the handicapped. However, my recommendation is that no new legislation is presently required.

If I can be of further assistance to you on this matter, I shall be available at your convenience.

Very truly yours,

A handwritten signature in cursive script that reads "Gary W. Becker".

Gary W. Becker  
Senate Counsel

GWB:oj

Enclosure: Deborah Huskins

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

**MEMORANDUM**

**TO:** Senator John Keefe

**FROM:** Emily Anne Staples *EAS*

At the Hennepin County Delegation meeting this afternoon, a subcommittee was appointed to study and review the Hennepin County personnel bill. This subcommittee consists of you, Steve Keefe, and myself.

Would it be possible for you to meet after session on Thursday for about 45 minutes in my office?

/bwm

**COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs**



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
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Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 28, 1980

MEMORANDUM

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Would it be possible for you to meet after session on Thursday for about 45 minutes in my office?

/bwm

stant treasurer of Northern  
States Power Co. in Minneapolis.

NORTHERN STATES Power Co.  
elected Margaret Preska a director.  
She is president of Mankato State  
University.

TRANE SENTINEL Inc. of  
Shoreview promoted Michael Ker  
to operations manager, from  
ess marketing manager.

EMILY ANNE STAPLES

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
State of Minnesota

January 29, 1980

President Margaret Preska  
Mankato State University  
Mankato, Minnesota

Dear Margaret:

Congratulations on your election as a director  
of the Northern States Power Company. It's a high  
honor and I'm sure will involve a great deal of  
work, but I'm delighted that someone of your caliber  
will be there to protect our interests. I know  
several of the board members and regard them  
highly, but I do think a calm voice of reason  
every once in a while won't be a bad thing.

You'll be joining Dorothy Skwiera who is a friend  
and who I have worked with on an advisory task force  
on the subject of women in the corrections system.

When you're up here for board meetings, I hope we'll  
have time for at least a cup of coffee. In the  
meantime, I'm delighted and very proud of you.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs



EMILY ANNE STAPLES

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
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Plymouth, Minnesota 55391  
(612) 473-9120

## Senate

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### State of Minnesota

January 29, 1980

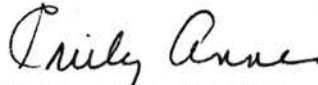
Governor Al Quie  
130 State Capitol  
St. Paul, Minnesota 55155

Dear Governor Quie:

I understand that there is a vacancy on the Citizens Advisory Council on Chemical Dependency. I would like to suggest that you give consideration to nominating Curt Ramberg who works in the chemical dependency program at Fergus Falls State Hospital. I have met Curt and am impressed with him and feel that he could be a great asset on that council.

Thank you for your consideration of this recommendation. It was good seeing you the other day. I think the cause of girls' athletics may be winding to a successful conclusion!

Best regards,



Emily Anne Staples  
State Senator

/bwm

cc: Pat Jensen  
Curt Ramberg



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 29, 1980

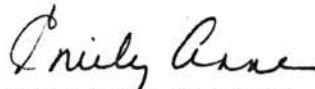
John F. Sullivan  
Managing Partner  
Coopers & Lybrand  
900 Midwest Plaza East  
Minneapolis, Minnesota 55402

Dear John:

Thank you so much for hosting me at the CPA dinner last week. I enjoyed being with you and certainly picked up some information which I think will be helpful during the session.

If there is any way you feel I could be helpful to you, please don't hesitate to let me know. In the meantime, thanks again.

Best regards,



Emily Anne Staples  
State Senator

/bwm

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**N. Bud Grossman elected**

N. Bud Grossman, chairman and president of Gelco Corp. has been elected to the board of directors of General Mills. James P. McFarland, 68, former chairman and president of General Mills, is retiring from the board Feb. 1, in accordance with the board's retirement policy. McFarland, who joined General Mills in 1934, has been a director since 1963.

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**

**State of Minnesota**

January 29, 1980

Mr. N. Bud Grossman  
Gelco Corporation  
1 Gelco Drive  
Eden Prairie, Minnesota

Dear Bud:

Congratulations on your election as a director of General Mills. Their management is highly regarded and I'm sure you'll keep them on the right track. They certainly know a good person when they see one. I'm delighted to have you there.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs



CHARNLEY 88 ORLIN AVENUE S.E. MINNEAPOLIS, MINN. 55414

Jan. 24, 1980

Dear Em:

At the request of Tommy Thompson, and with the connivance of Report editor Maureen Smith, I'm writing a piece for the March Report about INTERPLAY 1980. As you have guessed, it's intended as promotion; but -- I hope you won't find this hard to believe -- I want to make it as honest as possible. Good but also bad -- but everybody seems to agree that it was mostly good.

Anyway, I'd love to have a brief quotation from you to include. Bob Crawford told me that you wrote an approving letter to C. Peter, and it would be wonderful if I could get a copy and permission to use some of it. If it isn't available, a few well-chosen words that you might give me by phone (when I tried to reach you, I was told that you were gallivanting somewhere; and I'll bet you don't need phone calls these days anyway.) But if you could some time give me a ring, my love for you would be magnified. 378-2487; and I'm home most of the time. I've got the article largely composed, so time presses a little.

When you people have decided what kind of referendum we're going to have, and what kind of constitutional amendments, I hope you'll have lunch with me again.

Yours,



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 29, 1980

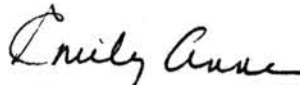
Mitchell Charnley  
88 Orlin Avenue S.E.  
Minneapolis, Minnesota 55414

Dear Mitch:

You may stay home most of the time, but not when I'm calling! You're right. I was gallivanting. Loring and I took ten days in the sun, but I'm now back at the grindstone and will try again by phone, but in case I shouldn't reach you, I thought I'd give you a few well-chosen words on paper. I don't know where the letter I wrote to C. Peter disappeared, but you know my marvelous use of adjectives -- over and over. However, something like -- "I found it an extremely stimulating and worthwhile experience. It added another dimension which I can well use as a legislator and also provided personal enrichment. I'm a strong believer in the liberal arts and their contribution to all-around good citizenship. This was just one more example of the University's innovation and dedication to providing lifelong learning for the citizens of Minnesota." If that's not enough -- too bad.

I would love to see you for lunch, but it may have to wait until the end of this session which promises to be fairly short. I'll give you a buzz, or you do the same for me. But in the meantime, you know how much I enjoy hearing from you.

Fondly,



Emily Anne Staples  
State Senator

/bwm

**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 30, 1980

Susan Delattre  
At the Foot of the Mountain  
3144 10th Avenue South  
Minneapolis, Minnesota 55407

Dear Susan:

Thank you so much for sending me the materials concerning "At the Foot of the Mountain." I am definitely interested and hope to see a performance of the theatre group soon.

Thanks again for the information.

Best regards,

*Emily Anne*

Emily Anne Staples  
State Senator

/bwm

*will try to send help!*



**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
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**Senate**  
**State of Minnesota**

January 30, 1980

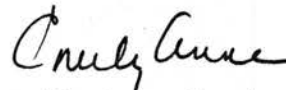
Jeff Sweet, City Manager  
City of Golden Valley  
7800 Golden Valley Road  
Golden Valley, Minnesota 55427

Dear Jeff:

Thanks so much for the copy of the proposed study bill on cable television. I certainly intend to give it careful consideration as an alternative to the industry's proposed bill.

Thanks for writing.

Best regards,



Emily Anne Staples  
State Senator

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs



# AT THE FOOT OF THE MOUNTAIN



January 25, 1980

Senator Emily Ann Staples  
235 State Capitol  
St. Paul, Minnesota 55155

Dear Senator Staples:

I am writing at the suggestion of Rosalie Wahl, who is a very special friend of the theater. We would like for you, also, to become acquainted with our work, and the enclosed materials are intended to stimulate your interest.

We are at work now on a musical about Calamity Jane, for which performance information is enclosed. We're excited about the show and we hope that you'll come see us. I also look forward to the opportunity to talk with you further about the work of the theater.

For all the women  
At the Foot of the Mountain,  
*Susan Delattre*  
Susan Delattre

612-722-4428

612-825-2820

3144 10TH AVENUE SOUTH. MINNEAPOLIS, MINNESOTA 55407

## AT THE FOOT OF THE MOUNTAIN



### FOR IMMEDIATE RELEASE

BY: At the Foot of the Mountain

PLAY: DORA DUFRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL  
LOWDOWN ON CALAMITY JANE

PLACE: Hennepin Center for the Arts  
528 Hennepin Avenue, downtown Minneapolis

DATES: Opens Friday, February 29, 1980  
Performances Thursday - Sunday evenings  
Through Sunday, April 6, 1980

TIME: 8:00 P.M.

CONTACT: Kathryn Hill, 332-7483

At the Foot of the Mountain proudly announces the world premiere of its gala musical, DORA DUFRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL LOWDOWN ON CALAMITY JANE, with script and lyrics by Martha Boesing and music by Paul Boesing. CALAMITY JANE opens Friday, February 29, 1980 and runs Thursday - Sunday evenings through April 6, 1980 at the new Hennepin Center for the Arts. Curtain is 8:00 P.M.

Born Martha Jane Canary, Calamity Jane was notorious as the heroine of a thousand thrilling adventures: she was said to be scout for the army, horsewoman, sharp-shooter, bullwhacker, gambler, outlaw, harridan, saviour of the poor and St. Joan of the Black Hills. This musical explodes the myths surrounding her life and celebrates her survival on the brutal nineteenth-century frontier. CALMITY JANE is a musical comedy, a drama, a genuine Wild West Show -- in short, an extravaganza!

For reservations call 332-7483 between 1:00 and 4:00 P.M., Mondays - Fridays, beginning February 1, 1980.

CALAMITY JANE was made possible, in part, by grants from the National Endowment for the Arts, Minnesota State Arts Board and the Minneapolis Arts Commission A.R.T. program.

612-722-4428

612-825-2820

3144 10<sup>TH</sup> AVENUE SOUTH. MINNEAPOLIS, MINNESOTA 55407



## FALL 1979 NEWSLETTER

### FROM THE WOMEN AT THE FOOT OF THE MOUNTAIN

#### OUR WORK

We create and produce musical plays (and sometimes community events and rituals) by and about and for women. The 1979-80 season begins our 6th year of production. As a women's theater collective, we are committed to honoring women's feelings and nurturing women's values as the source of health for our planet. As a full-time professional company of experienced and trained performers, musicians, playwrights, directors, designers, and administrators, we are committed to evolving a passionate and disciplined women's performance ensemble whose voices, bodies, minds, hearts, and spirits are stretched beyond known cultural perimeters. To share (beyond performance) the process and discoveries of our work, we offer a variety of workshops, lectures, and discussion. As witnesses to the destructiveness of a society alienated from itself, we are a theater of protest; as participants in the prophecy of a new world which is emerging with the rebirth of women's consciousness, we are a theater of celebration.

#### OUR COLLECTIVE

We are nine women who range in age from 23 to 43. We count among us 298 years of woman-life, 89 years of working in the theater, 54 years of parenting 11 children, 45 years of teaching, 12 academic degrees, six publications, and the founding of eight other (and some still-surviving) theater and dance companies. We are Martha Boesing, Kay Bolstad, Jenise Crane (on leave of absence this fall), Susan Delattre, Kathryn Hill, Jan Magrane, Linda Osborne, Elizabeth Pringle, and Phyllis Jane Rose. (Mary Lee George-G left the company in June, and Kay Bolstad joined us September 1.)

#### OUR TIME

When we're not performing, our work day begins each morning at 8:00 with a feeling circle (a focal premise of our work is that the performer's emotions must be as available and limber as her body and voice). From 8:30 to 10, we warm-up voice and body, and from 10 to noon, we rehearse. Lunch from 12-12:30, and rehearsals from 12:30-4 on Tuesdays through Thursdays. Mondays we have a business meeting from 12:30-4, each of us trying to fit in grant-writing, tour-booking, book-keeping, costume-sewing, set-building, newsletter-writing, newsletter-mailing, space-hunting, production-planning, five-year-planning, workshop-teaching, play-wrighting, media-contacting, play-reading, T-shirt-screening, fund-raising, budget-projecting, visionary-dreaming, and getting out in the world to find out what else is going on—not to mention feeding the kids and kissing them goodnight—in our spare time.

#### OUR PRODUCTIONS

##### Fall (November and December), 1979

PREHISTORIC VISIONS FOR REVOLTING HAGS, a trilogy of joyful plays by Martha Boesing, (with music by Paul Boesing), opens Wednesday, November 21, the day before Thanksgiving and plays every Thursday, Friday, Saturday, and Sunday night for five weeks. The final show is Saturday, December 22. Performances are at 8 p.m. at The Southern Theater (formerly The Guthrie 2) on the West Bank in Minneapolis. THANKSGIVING NIGHT IS WOMEN'S NIGHT. Childcare is available, so are ticket reservations.

The vocabulary for the title is from Mary Daly's book, *Gyn/Ecology* (she sent us blessings as well as permission to use her etymological discoveries). Like many women all over the world, we want to re-member our past, put it back together. "Prehistory" is the time before recorded (Patriarchal) history when Goddess-worship was the norm and women were prime and respected movers of society. The Greek root for "hag" means holy. When "history" began, "hag" came to mean female demons, furies, harpies, evil or frightening spirits. "'Evil' by whose definition," Mary Daly asks, "'frightening' to whom?" Hags are revolutionary women, revolting against the death of the planet and her people. These three plays are prehistoric visions for revolting hags. Individually, the visions are called TREPASSO, LOVE SONG FOR AN AMAZON, and LABIA WINGS.

TREPASSO is performed by Jan, Linda, and Martha, and directed by Phyllis. LOVE SONG is performed by Elizabeth and Kathryn, and directed by Jan and Susan. LABIA WINGS is performed by Martha, Susan, Kathryn, Elizabeth, Linda, and Phyllis, and directed by Jan. The concept for sets, costumes, props, and lights that will function for all three plays evolved by collaborative process; we then turned the concept over to Leslie Bowman who in turn recruited Linda Gellman and together they designed the space (as well as the poster). The set will consist of a spiral ramp and platforms before an enormous backdrop sewn and constructed by the loving labor of many members of The Women's Art Alliance.

##### Winter (February, March, and early April), 1980

DORA DU FRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL LOW-DOWN ON CALAMITY JANE, written by Martha Boesing and composed by Paul Boesing, will open Thursday, February 28 and play every Thursday, Friday, Saturday, and Sunday night at 8:00 for six weeks through April 6 (Easter Sunday). Performances will be at the new Hennepin Center for the Arts in downtown Minneapolis.

In the fall of 1977, Martha read *Calamity Jane's Letters to her Daughter* and decided to write a play about Martha Jane Canary, also known as Calamity Jane. In August of 1978, Martha, Phyllis, and Jan went to Deadwood, South Dakota to see everything there was to see and talk to everyone who knew anyone who knew Calamity Jane or anything about her or had any strong feelings about her. On their return (and for months after), Martha read everything ever written about Calamity Jane. In July, 1979, she completed the script. Paul began composing the music in August, and the rest of us began to learn the songs in September. The production will be a musical telling of the story of this wild, contradictory frontier woman who defied definition and embraced the extremes of all myths told about women. Seen as both a whore and a dyke, a saint a sinner, she was whatever she was needed to be; as such, she speaks for all women. This musical is a funny, passionate, and rebellious portrait of Calamity Jane complete with hobby horses, indians, bull whips, shootouts, a new look at one of America's most famous love stories in The Ballad of Wild Bill Hickok, and Calamity's famous buffalo ride through the streets of Deadwood as "Lady Godiva." It is a celebration of women's will to survive.

#### OUR WORKSHOPS AND LECTURE/DISCUSSIONS

We have evolved five workshops in Feminist Theater Techniques: Acting Exercises for the Ensemble, Physical Movement for the Ensemble, Vocal Work for the Ensemble, Playwriting Collectively and Independently, and Ritual-Making. All of our productions are created collectively, and three of the fourteen scripts we have produced have been company-created. Our commitment is to find the truth in our daily lives of the subject we are exploring on the stage. We created RAPED by talking and telling our own stories. More formal exercises were evolved and made central to the development of THE STORY OF A MOTHER (about mothers and daughters) and THE LIFE (about prostitution and sexuality). We offer two workshops about the Performer as Source-Material for Theater. THE MOTHERS AND DAUGHTERS WORKSHOP is a dramatic event which leads participants from judgements of their mothers, through responses to those judgements from inside their mothers' skins, to forgiveness and rebonding. THE SEXUALITY AND SPIRITUALITY WORKSHOP is a meditation and movement event which explores the separation of thoughts from feelings, bodies from minds, and spirit from sex. This workshop focuses on the reintegration of all parts of the self as experienced in the reintegration of sexuality and spirituality.

We also offer seven Lecture/Discussions about our experiences and research as a women's theater company: The Aesthetics of Feminist Theater, The Everyday Nitty-Gritty of Founding and Surviving as a Small Professional Theater Company, The Politics of Working in a Collective (of Working in a Women's Collective), The Emotional and Aesthetic History of One Feminist Theater (ours), Prostitution and Rape As Subjects for Feminist Theater and as Matters of Concern for All Women, Playwriting Collectively and Independently, and Ritual and Theater. If you are interested in any of these workshops or Lecture/Discussions, call Phyllis.

## OUR TOUR

### Out of Town (April and May, 1980)

On Monday April 7, the day after we close CALAMITY JANE in Minneapolis, we leave for a 7-week tour to return Thursday, May 22, moments before the Memorial Day Weekend. We will be performing throughout Minnesota April 7-20, and thereafter will be in Iowa, Nebraska, Colorado, Kansas, Missouri, Illinois, Wisconsin, Michigan, Ohio, Kentucky, and at the National Women's Studies Conference in Bloomington, Indiana on May 17 and 18. We will be traveling with all our workshops and lecture/discussions as well as with DORA DU FRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL LOWDOWN ON CALAMITY JANE, PREHISTORIC VISIONS FOR REVOLTING HAGS, and RAPED: A WOMAN'S LOOK AT BERTOLT BRECHT'S "The Exception and the Rule." With additional material compiled by Martha Boesing and music by Paul Boesing, Brecht's tale about a merchant and his coolie is an indictment of a system in which there are the powerful and the powerless and "humanity is an exception." At the Foot of the Mountain's production is interwoven with a collage of stories, testimonies, satires, and statistics about women, men, and rape; the effect is a striking dramatization of Susan Brownmiller's analysis that "Rape is man's basic weapon of force against women and fear of rape is the single most important factor in the subjugation of woman by man." Audience members are invited to stop the play at any moment and give witness to their own rapes, both literal and metaphoric. These personal testimonies give the production an improvisational and uniquely communal dimension. If you are interested in sponsoring any of our performances, workshops, or lecture/discussions this spring and you are somewhere along our general route, call or write to Phyllis for more information (the sooner the better).

### In-Town (1979-80)

Any of you in the Twin Cities area (within 30 miles or so) can sponsor us in your own location at almost any time. Don't hesitate to call Phyllis for information on cost and availability.

## OUR MONEY

### Where It Goes

We will spend \$63,000 this year. Of that \$63,000, \$48,750 will cover salaries (including unemployment insurance, child care allowances, and worker's compensation): \$4,000 will be spent on rent, office supplies, phone, dues, subscriptions, and services. \$5,750 will cover production expenses (sets, props, costumes, lights, sound, scripts, scores, music, instruments, and PR). \$3,500 will pay for tour travel and phone calls (though the figure was set in the old days when gas was still 75¢ a gallon). And there's \$1,000 for miscellaneous unexpected expenses. We spend a lot more money on people than on things.

### Where It Comes From

We need to raise \$63,000. Between ticket sales\* and classes, at home and on tour, we will generate more than half our revenues ourselves: \$37,600. We will receive an additional \$14,250 in grants (from the National Endowment for the Arts, the Minnesota State Arts Board, the Regional Arts Council, and General Mills). That leaves \$10,750 to be raised elsewhere, and that's your cue. Susan, Kathryn, Elizabeth, and Kay are creating a Pledge Program to make it possible for each of you to help us meet our general operating expenses. **Keep us in mind as you budget your own resources for the coming year. WE'RE TAX DEDUCTIBLE.** You'll be hearing from us soon about how you can best help us.

### \*Two facts about our tickets this year:

1) We will be using a sliding scale to determine ticket prices. The highest price is \$8.00 and the lowest price is \$4.00. If your annual income is less than \$6,000 (like ours), you pay \$4.00; if your annual income is more than \$25,000, you pay \$8.00. As annual incomes change to \$10,000, \$15,000, and \$20,000 ticket prices correspond as \$5.00, \$6.00, and \$7.00. It's a system based on a willingness to share the wealth. No one will check your tax statement. Honesty restores the soul and begins to restore a balance in this inequitable and dis-integrating world.

2) TAX is added to the ticket price and paid separately. TAX on tickets is 7% on the dollar. So, with taxes, tickets cost \$8.56, \$7.49, \$6.43, \$5.35, and \$4.28. This tax is called an "entertainment tax." 4% of that goes to the state and 3% goes to the city. To call your attention to these facts and to the fact that non-profit cultural organizations are taxed the same as money-making businesses, we ask you to pay the tax directly into the tax box. Get annoyed. Get angry. Contact your legislator to do something.

## OUR NEEDS

### Things

We need some stuff that, if you have, you could give us either as a tax write-off for yourself or as a way to get rid of what you don't use or just to be nice. Some things we need are: an electric typewriter, a mimeograph machine, a sewing machine, an ironing board, an iron, gym mats, a van or bus to tour in, an FM radio, a building, nineteenth-century clothing for CALAMITY JANE.

### People

We also need help, lots of physical help, as we near opening each new show. We need friends to paint, sew, lick stamps, hammer sets, run errands, hang posters, etc. If you're interested in giving even an hour of your time to any of these tasks, please call Kay and let her know.

## OUR CHANGING LOCALE

While our home at the People's Center is being rehabbed this winter, we are renting an office and rehearsal space at the Playwright's Lab, 2301 Franklin in Minneapolis. We work here all day, every day, Monday through Friday. Performances, however, will be elsewhere. PREHISTORIC VISIONS FOR REVOLTING HAGS will run at The Southern Theater (formerly The Guthrie 2) at 7 Corners on the West Bank. DORA DU FRAN'S WILD WEST EXTRAVAGANZA, OR THE REAL LOWDOWN ON CALAMITY JANE will run at the new Hennepin Center for the Arts in downtown Minneapolis. Our mailing address is still 3144 Tenth Avenue South, Minneapolis, 55407.

## OUR CHANGING PHONE NUMBER

332-7483

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332-7483



## AT THE FOOT OF THE MOUNTAIN

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**EMILY ANNE STAPLES**

Senator, 43rd District  
235 Minnesota Capitol  
St. Paul, Minnesota 55155  
(612) 296-4137  
1640 Xanthus Lane  
Plymouth, Minnesota 55391  
(612) 473-9120

**Senate**  
**State of Minnesota**

January 30, 1980

Joy Donovan  
4514 Washburn Avenue No.  
Minneapolis, Minnesota 55412

Dear Joy:

I received your fact sheet on the Pound Seizure Law and actions being taken to change such laws.

To author or co-author a bill to repeal this law, though, is virtually impossible for me. I am swamped with legislation this session, both new and old, and would not be able to give such a bill the attention it deserves.

Thanks anyway for asking and sending the information. Sorry I can't be of more help.

Sincerely,



Emily Anne Staples  
State Senator

/bwm

COMMITTEES • Health, Welfare & Corrections • Energy & Housing • Vice Chairman,  
Employment • General Legislation & Veterans Affairs



Dear Senator Staples,

In the State of Minnesota, we still enforce an outdated law called the Pound Seizure Law. This law allows animal laboratories to confiscate lost, helpless + terrified animals from pounds that are partially or fully funded by the public. This confiscation negates the moral + legal right of a person to have his animal humanely euthanized or adopted when brought to a shelter. Pounds were not established to be warehouses for research institutions. There are many reasons why an animal will not be claimed, the two most general being financial + not knowing where to look. In Minneapolis, the average penalty is approximately fifty dollars + up to retrieve your pet from the pound + nothing is sadder than to see a child crying because his mom + dad don't have the money to bring the child's pet home or having a senior citizen on a small fixed income have to walk away knowing where his animal will end up because he's without cash. With gasoline to drive your car up to the prices it is, + our Minnesota weather which very often prevents a person from getting to the pound on time or looking at several other pounds, to force a shelter to give up an animal to a lab is a severe violation of the human expectation of people dealing with a pound + damages the ability of the shelter to fulfill its proper humane functions.

Minnesota remains one among only nine states to force the seizure of (other side)



lab animals). New York recently repealed their Pound Seizure Law. No serious claim can be made that science has suffered in the 40 States which do not force abandoned pets into labs.

The National Institute of Health is the world's largest research institution & in 1977 was already supporting the training of 1600 predoctoral students in non-animal research methods.

The Federation of American scientists sponsored by 40 Nobel Prize Laureates, seeks to modernize research because they are concerned with the well being of both humans & animals. Senator Edward Kennedy has called for greater support to develop alternatives to animal testing. Donald Kennedy, head of the Food & Drug Administration has admitted that "compared to other contemporary, biological techniques, animal testing is crude, cumbersome & expensive."

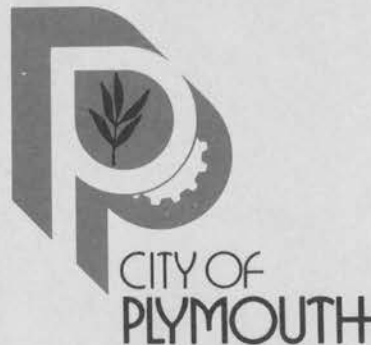
Currently there are 3 bills before Congress relating to animals. H.R. 4805, the Research Modernization Act to promote the use of alternatives instead of live animals in research & testing, H. Con. Res. 26, which states that no Federal Funds should be provided for research projects involving the direct or indirect use of animals if other methods, such as but not limited to computers, tissue culture, radionuclide techniques, chromatography, spectrometry, non animal models, lower organisms or dummies, can be successfully substituted, & H.R. 282, to promote the development of methods of research, experimentation & testing that minimize the use of pain & suffering to live animals.

We are starting a new decade of better procedures for the future. Please consider introduction of a bill to repeal this horrendous law in Minnesota. Thank you kindly.

612-529-1588

Sincerely,  
Jay Donovan  
4514 Washburn Ho. Minneapolis 55412  
Pinn.

Laverne Sullivan  
7428



January 30, 1980

State Senator Emily Ann Staples  
130 State Office Building  
Wabasha Street  
St. Paul, MN 55155

Dear Emily:

A recent incident involving the City of Plymouth and Hennepin County as caused me (and I expect the taxpayers of Plymouth, if they were aware of it), a great deal of consternation. As you are probably aware, Hennepin County semi-annually collects and redistributes property tax revenues to municipalities. The present law affecting this redistribution of municipal revenues provides that these revenues be paid to the city in the form of warrant (Laws of 1979, Chapter 198, Article 2, Section 6, Subdivision 2). Further, Minnesota Statute 276.11 provides that the county has a period of 45 days from the date on which such revenues are due and payable to the county to distribute these amounts to the respective municipalities.

In a letter dated December 24, 1979 (attached), I suggested to Mrs. Nancy Olkon, Chair of the Hennepin County Board of Commissioners, that a method be established for providing a more prompt distribution of tax proceeds to municipalities of the county on the day in which tax settlements are due. I further suggested that funds be wired to the appropriate depositories, rather than use the current warrant system. It was at this time through a letter dated January 4, 1980, that I found out from the County Administrator, Dale Ackermann, that the current statute precludes such practices.

Based upon my calculations, I have estimated that Hennepin County was the benefactor of some \$35,000 in short-term investment returns as a result of holding municipal revenues for the 45 day period currently allowed by statute. With the levy limit restrictions and declining municipal revenue sources, I believe that it is imperative that the existing statute be revised. I further believe that this is a moral obligation which should be undertaken in fairness to the taxpayers of Hennepin County municipalities.

I believe that considerable municipal support could be mustered for a revision in the statute which would require the prompt distribution of tax proceeds on the day the tax settlement is due by use of modern electronic banking means.

State Senator Emily Ann Staples

January 30, 1980

Page 2

As this issue affects virtually all Hennepin County municipalities, I would suggest that this topic be placed on our February 15 Legislative Breakfast agenda. I am forwarding a copy of this letter and the attachments to other municipalities in our legislative district who normally attend the Legislative Breakfast.

In the meantime, please feel free to contact me if you require any additional information.

Yours very truly,

James G. Willis  
City Manager

JGW:jm

cc: City of Golden Valley ✓  
- City of New Hope ✓  
- City of Crystal ✓  
City of Robbinsdale ✓  
City of St. Louis Park

*Majority Research*

*Response as to what is appropriate to  
do — I need this by Feb. 14, Thurs.*

*Thanks*





December 24, 1979

Ms. Nancy Olkon, Chair  
Hennepin County Board of Commissioners  
2400 Government Center  
Minneapolis, MN 55487

Dear Ms. Olkon:

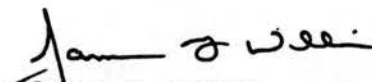
The City of Plymouth recently received its December tax settlement from the County. Unfortunately, we were unable to redeem our funds when a representative of the City went to the First Minneapolis Bank at approximately 11:00 a.m. on December 18 -- the day the payment was received by the City of Plymouth.

As I understand the current State law, the County is required to distribute tax proceeds within 45 days following the October 31 tax payment deadline. The payment in question was mailed by the County on December 14, but not received by Plymouth until December 18. When we sought to receive our payment at First Minneapolis, we were informed that payment could not be made that day as the County had already settled warrants presented to the bank. The City subsequently received its funds on December 19. Based upon current interest rates received by the City in short-term investments, the taxpayers of Plymouth lost \$3,115 as a result of this five-day delay.

While the County is to be congratulated on its excellent cash investment program, we in Plymouth like to believe that we, too, can properly invest tax proceeds which are due and payable to us. The County, in having these sums of money available for 45 days, should be in a position of paying them over to the municipalities promptly in a form which the cities can readily negotiate. Based upon my calculations, the County earned not less than \$35,000 in having these tax proceeds available to it for 45 days.

I would like to suggest that the County Board consider establishing procedures which would provide for more prompt distribution of tax proceeds to the municipalities of the County. Given this day of electronic banking, I can see no reason why these funds cannot be wired to the appropriate depositories of the municipalities on the day the tax settlement is due.

Yours truly,

  
James G. Willis  
City Manager

cc: E. F. (Bud) Robb, Jr.  
Dale A. Ackmann, Administrator  
3400 PLYMOUTH BOULEVARD, PLYMOUTH, MINNESOTA 55441, TELEPHONE (612) 559-2800



OFFICE OF THE ADMINISTRATOR  
A-2300 Government Center  
Minneapolis, Minnesota 55487



January 4, 1980

Mr. James G. Willis, City Manager  
City of Plymouth  
3400 Plymouth Boulevard  
Plymouth, MN 55441

Dear Mr. Willis:

Your letter of December 24, 1979 to Nancy Olkon regarding the recent tax distribution to the City of Plymouth has been referred to me for reply. Please be advised that the property tax distribution policy of Hennepin County can be summarized as follows:

1. All distributions are by warrant.
2. Warrants are available after 4:00 p. m. on the legal distribution date. Warrants not picked up are mailed on that date.
3. Bank clearances comply with statute.

By statute, Hennepin County cannot wire transfer tax distributions. The law requires that such claims be paid by warrant (Laws of 1979, Chapter 198, Article II, Section 6, Subdivision 2). Because you did not pick up the warrant on December 14, 1979, it was mailed on that date (one day earlier than specified by the 45 day language of M. S. 276.11).

Minnesota statutes require collateralization of public bank deposits (M. S. 118.01). On December 18, 1979 the investment activity of Hennepin County consisted of \$69 million in maturities and \$30 million in overnight repurchase agreements. The \$30 million could not be left in the bank against possible late warrant clearings since (a) the bank could not collateralize it, and (b) this is poor cash management. Thus, Hennepin County did not invest to preclude late warrant clearings but, rather, to assure statutory compliance. This investment caused the City of Plymouth a problem because of afternoon rather than morning depository efforts. In this regard, it is important that you pick up the distribution warrant from the Finance Division on the 45th day; or, if you do not, please deposit it in the morning.

In summary, I believe our policies are responsive to the needs of taxing jurisdictions such as the City of Plymouth, as well as in compliance with

**HENNEPIN COUNTY**

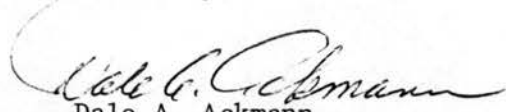
an equal opportunity employer

Mr. James G. Willis  
January 4, 1980  
Page Two

applicable Minnesota statutes. As a matter of fact, Hennepin County does distribute significant tax collections prior to the date specified by statute.

If you have any further questions, please contact Mr. Thomas Falstad, Director of Budget and Financial Affairs, at 348-6941.

Sincerely,



Dale A. Ackmann  
County Administrator

kjo

cc Nancy Olkon, Chair, Hennepin County Board of Commissioners  
E. F. Robb, Jr., Hennepin County Commissioner

To Senator Staples  
from Jay Donovan  
1-31-80

# Legislating Humane Alternatives

By Congressman Robert F. Drinan

I am pleased to report that my colleagues in the 96th Congress are increasingly aware of the humane and scientific issues surrounding our use of millions of animals in research and testing. Along with other members of Congress and growing numbers of people throughout the country, I am confronting the inescapable knowledge that animals of many species suffer greatly in research on our behalf.

On the first day of the 96th Congress, I introduced the Humane Methods of Research Act, a bill which would seek to develop alternatives to the use of animals. It is very encouraging to me that in the first weeks of the new Congress this legislation has gained the support of more than thirty of my colleagues. In contrast, when I assumed the principal sponsorship of this same bill last year, it took many months to acquire the support of the twenty-eight members of the House who ultimately agreed to cosponsor this measure in the 95th Congress.

While I am pleased with the response to my bill, I am further encouraged by the many inquiries of my colleagues, some of whom have expressed an interest in drafting their own legislation to address this issue. In addition, humane and animal welfare groups are currently working on legislation which they hope to have introduced in the Congress within the next few weeks.

The measure which I have introduced, H.R. 282, makes grants available for the development and validation of methods of research, experimentation and testing that would minimize the use and suffering of animals. Also before the 96th Congress is House Concurrent Resolution 26, introduced by Representative G. William Whitehurst of Virginia. This measure, if enacted, would not have the force of law but would express the sense of the Congress that the federal government should develop new research methods and that no federal funds should be provided for projects in which non-animal techniques could be substituted.

A bill which Congressman Fred Richmond of New York plans to reintroduce in the near future would establish a Commission on the Humane Treatment of Animals [January 1977 *Animals*]. This commission would make a comprehensive investigation of several humane issues, including the needless pain caused to animals in the laboratory and the existence of substitutes for animal experimentation.

The above three pieces of legislation were not scheduled for hearings during the last Congress. Certainly I am hopeful that a combination of factors may bring about hearings during this Congress. One of these factors is the changing leadership of the relevant committees and subcommittees, although the priorities of the new chairmen are as yet unclear. In addition, as the 96th Congress organizes, some committees may find

that they have more or less legislation than before, with the result that priorities may be shifted accordingly. I anticipate also that the introduction of related bills will generate additional interest and serve to highlight the really urgent need to develop alternatives to our current dependence upon animals in psychological, biomedical and environmental research.

One type of research which requires massive numbers of animals is toxicity testing. While it is vital that we know about the safety of the thousands of substances being introduced into our environment each year, the ongoing controversies surrounding saccharin and nitrites serve to illustrate the difficulties which current testing methods present. The results of repeated animal testing of these and other food additives have been ambiguous to consumers, industry and regulatory agencies alike.

The screening of substances in our environment for their potential toxicity is just getting under way, following the passage of the Toxic Substances Control Act in 1976. It is estimated that current methodology will require up to 1,000 animals for the testing of each chemical, take three years to complete and cost as much as \$500,000.

Clearly, there are compelling reasons, scientific as well as humane, for us to focus on the full development of viable alternatives to our current animal techniques.

Throughout the past months I have heard from many knowledgeable and concerned citizens, including scientists and researchers, who want to assist in this cause. I would stress the importance of writing to your member of Congress, with a brief and factual statement of the problem and your concerns. Urge your elected representatives to take some action, such as initiating or cosponsoring legislation, which would lessen the use and suffering of animals in research. Even if your congressperson or senators do not choose to associate themselves with existing bills, you will have alerted them to your awareness of this issue and the need for a legislative remedy.

I would urge you to share with family and friends your sentiments and information about the extensive and increasing suffering of animals in research. The work of fine journalists such as Ms. Curtis (see accompanying article) has had a profound effect on citizen awareness. We should not underestimate the power of public opinion to bring about changing research and testing policies in both government and industry.

Finally, I am hopeful that the time has come when Congress will work with the humane and scientific communities and devote to this issue the attention which it so desperately deserves.

*Congressman Robert F. Drinan, S.J., represents the Fourth District of Massachusetts in Congress.*



# Animal experiments — a better way

Reprinted from the Christian  
Science Monitor

Americans concerned about the growing use and misuse of animals in laboratory tests are gaining new allies in Congress. And for good reason. Today more than 60 million animals a year are used as subjects of a wide variety of scientific experiments, ranging from the testing of cosmetics and drugs to the impact of car crashes on occupants. Often they undergo painful and inhumane treatment.

Recently the scientific community has shown somewhat more sensitivity to such suffering and to the need to eliminate unnecessary duplication of "whole animal" experiments (some of questionable value and relevance in the first place). But in general there has been little incentive to try innovative alternatives that make use of computers, chemicals, and lower organisms.

Congress now seeks to provide such incentive in cases where federal funds

are involved. Its vehicle is the Research Modernization Act, cosponsored by 31 House members. Under the bill, now in the House Science and Technology Committee and not expected to come up for hearings before early next year, a National Center for Alternative Research would be established within the National Institutes of Health. Between 30 percent and 50 percent of the federal funds spent on animal research (\$2.8 billion in 1979) would go toward finding and exploiting alternatives and developing testing methods that minimize or eliminate pain and suffering. The proposal would also provide training for scientists in research methods that do not require animals and mandate an end to the needless duplication of experiments on animals.

Such legislation would not inhibit any essential research but might help foster a moral climate in which greater emphasis is placed on humane consideration of the life of all living creatures. It deserves public support.



*Steer* 11/8/79  
**Mike  
O'Connor**

**COMPUTERS:** Improvements in the design and programming of both digital and analog computers are leading to their greater use in the simulation of physiological processes and biochemical reactions. These studies are carried out using mathematical models, that is mathematical equations which represent the processes or reactions involved. The use of computers in these ways has wide application in such fields as nerve cell studies, the dynamics of circulation, biochemical reaction kinetics, and homeostatic and neuromuscular simulations.

In addition complex biochemical experiments can be performed without using animals, patients or laboratory analyses. Other advantages are saving in time, the avoidance of laboratory error and the possibility of exploring biochemical frontiers for which no satisfactory methods of laboratory analysis exist. The application of new computer techniques opens a new era of clinical research, diagnosis, treatment and training.

Sources: Electric Associates Inc., West Bay Branch, New Jersey; Rand Corporation, Santa Monica, California.

**TISSUE CULTURE:** Prof. S. T. Aygun of Turkey (University of Ankara) claims that a very large proportion of animal experiments could be replaced by tissue culture and has tried for a number of years to interest the universities of the world in adopting his tissue culture methods in toxicology and pharmacology. These methods, he feels, possess all the advantages and none of the acknowledged disadvantages of the use of animals for a variety of purposes—physiological, immunological, dosage assessment and so on. In his view it is also the best way to investigate cancer. He says that such tissue cultures yield results more quickly than animal experiments, are cheaper, more accurate, and can be applied to disease causes which may occur in certain animals or humans and not in others.

**Human Diploid Cells:** In Britain and America monkey kidney tissue is used for the production of polio and other vaccines and large numbers of animals are constantly required for this purpose. Contamination of the vaccine is always possible despite the precautions taken to prevent this (the Simian SV40 virus which causes tumours in animals and the green monkey liver virus are two of forty or so contaminants already found in these tissues). The alternative in the manufacture of vaccines is the use of Human Diploid Cell Strains. Techniques originally developed by Dr. L. Hayflick of Wistar Institute, Philadelphia, have shown that a small piece of human embryonic lung obtained from an aborted foetus can be grown in tissue culture continuously for approximately one year without acquiring properties of malignant cells. It has been calculated that cells derived from this single human diploid cell strain called WI-38 can be used to grow sufficient virus to immunise the entire population of the world against many virus diseases including polio. See also "New Scientist" (16/2/67), and "Scientific American" March 1968.

Dr. Maurice R. Hilleman, director of virus and biology research at the Merck Institute (U.S.A.) stated in the *American Review of Respiratory Diseases* 90:683, 1964: "Another advantage of diploid cells is their freedom from contamination by undesirable viruses, naturally present in many animal cultures". "In fact" he said, "had such cells been available in the earlier period, it is problematical whether monkey-kidney cells would have been chosen for preparing polio vaccines and more recently developed vaccines". Dr. Hilleman also stated that Diploid Cells permit the growth of viruses that cannot now be grown in animal cells: "This could pave the way", he said, "for development of killed and live virus vaccines, especially the rhinoviruses, which are a principal cause of the common cold and for which there is no specific control". See also "Science" (28/2/64, Vol. 143, No. 3609).

Dr. Frank Perkins, head of Immunology at the Medical Research Council, U.K., warned that "we are sitting on a volcano" when referring to present vaccine production methods. "Medical World News", January 5th, 1968.

**LOWER ORGANISMS: Protozoa:** Studies on unicellular organisms have been in progress for some years and a symposium was held during the 15th Annual Meeting of the American Institute of Biological Sciences on the industrial uses of protozoa. It was explained that certain protozoa whose internal chemistry is remarkably similar to that of humans have proved useful in the screening of drugs for side effects, for measuring the amount and quality of vitamins and proteins in foods and for detecting the cancer-causing ability of certain chemicals. (Reported *New York Times* 26/8/64.) Dr. Seymour H. Hutner at Haskins Laboratories, New York, a specialist in this field, says in his published papers that the use of the "little animals" (protozoa) would spare the "big animals".

"It is thought at Haskins Laboratories that research on *Euglena* may provide answers for important nutritional questions related to resistant anaemia and leukemia-type disorders, to name just two possible applications. *Ochromonas* is now widely used at the Laboratory as a replacement for rats and chickens in biological testing and several pharmaceutical companies are using it as a screening method for anti-cancer agents.

**\*Sea Urchin Eggs:** According to Dr. Ross F. Nigrelli, director of the Laboratory of Marine Biochemistry and Ecology at the New York Aquarium: "In testing drugs we use sea urchin eggs because the fertilization cycle is well known and results are available within forty-eight hours. The eggs may be stimulated to develop without fertilization . . . or there may be deviations in cell division. We could have told them about thalidomide very quickly, had we tested it on sea-urchin eggs".

**\*Water Mould:** Drs. E. S. Beneke and Y. Lingyappa, University of Michigan, have found that a certain water mould is an excellent test object for potential anti-cancer drugs. "References from 'Green Medicine' by Margaret B. Krieg by permission of publishers, George G. Harrap & Co., Ltd., London.

**ANAESTHETICS:** A recent theory on general anaesthetics, based on their reactions with water, suggests that they may compete with brain cells for available water in the brain. The properties of dough depend on its water content and Dr. M. V. Tracey of the Bread Research Institute, Sydney, New South Wales, has shown that the addition of anaesthetics to dough makes it tougher, whilst the addition of stimulants makes it more crumbly. It is suggested that if this technique were developed potential anaesthetics or stimulants could be screened in this way instead of on animals.

**DUMMIES:** General Motors of America have developed a dummy to be used in car-crash tests which will make possible more precise studies of what actually happens to car occupants in accidents. The dummy, "Sophisticated Sam", has simulated anatomical features such as a fracturable skull and flesh and muscle structures that will indicate lacerative and other damage resulting from crashes. These dummies will be able to replace animals used in car-crash tests.

**THE "PLASTIC" MAN:** The first of a series of "Plastic Man" (instrumented in its head and chest to respond to various "stresses" applied during operations) has been developed at the University of Southern California School of Medicine for training anaesthetists. Further developments in other directions could eventually replace the need for cadavers or animals.

**FILMS:** Three-dimensional films of operations on humans, conducted by experts, may be used instead of demonstrations on live animals.

**VIRUS IDENTIFICATION:** A relatively new technique has been more fully developed by Winthrop Biologicals Ltd., St. Marks Hill, Surbiton, U.K., which does not directly require animals for testing suspect viruses but uses antibodies that are labelled with a fluorescent dye. The antibody to which the dye is attached is still produced in animals but even this may eventually be replaceable by tissue culture. Other advantages of the method are the speed of diagnosis (two hours as against weeks by older techniques) and the straight-forward equipment used.



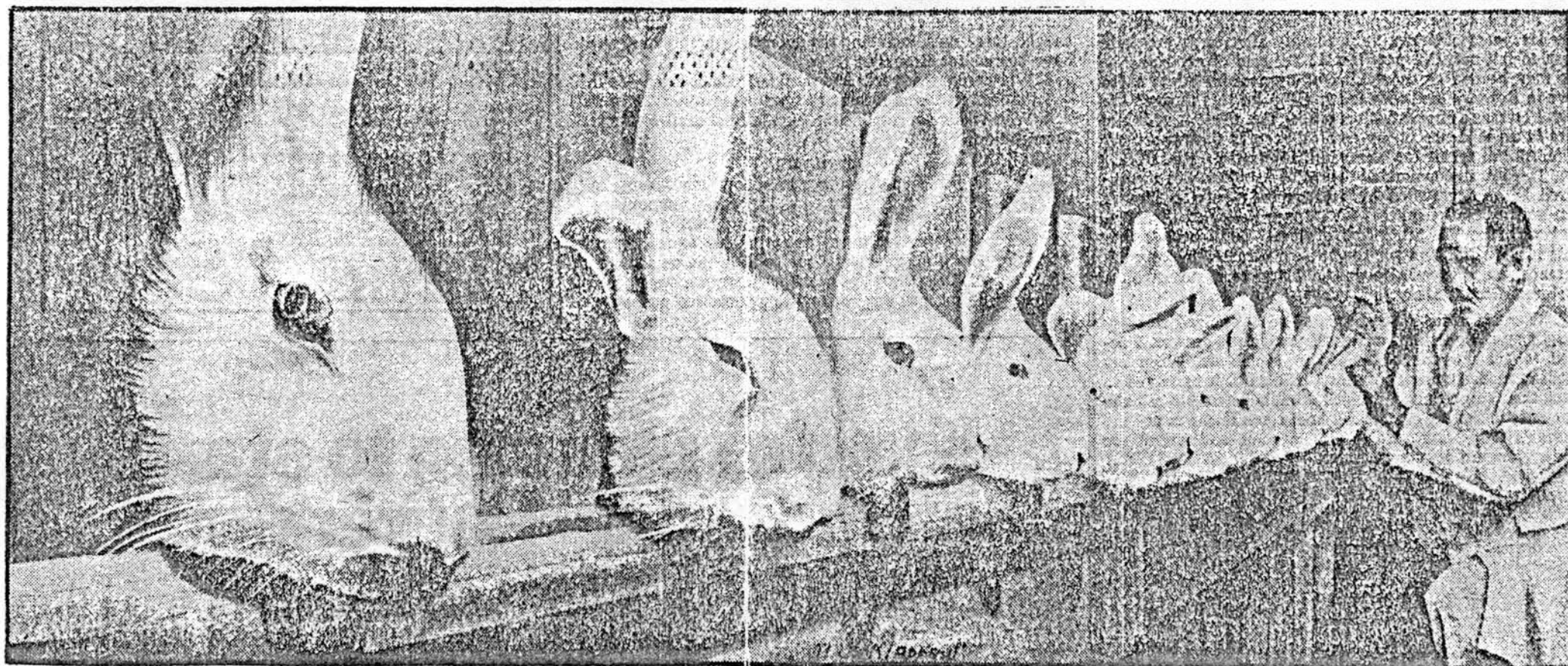
# Sun-Times

Chicago, Tuesday, November 27, 1979

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## living

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Sun-Times Graphic by Don Klappert

# We're being beastly to animals



ne Gregory

I don't want to make anyone sick," said Henry Spira, quickly flipping a new slide onto the screen. The photograph is of a procedure called the Draize test in which conscious bits have their heads held in stocks for up to 21 days while in cleaners, shampoos and assorted toxic chemicals are fed into their eyes.

There were other pictures—cats with electrodes implanted in their brains, beagles bred and sold for vivisection, monkeys mated and running in a treadmill until death.

**DURING THE** last few years, Spira has collected detailed documentation on how more than 300,000 laboratory animals are killed each day in the United States. That death, he notes, is their only salvation after days and years of horror. One hundred million animals annually are driven insane, suffocated, poisoned, battered, radiated, crushed, blinded, scalded and mutilated. In 85 per cent of the cases, the torture is administered without anesthesia.

The holocaust of suffering and slaughter invariably is in the name of science and research. It is unfortunate, we say, but necessary. If not animals, what? Better them than us. Well-being for humanity is the end that justifies the means.

Until recently, anyone questioning the morality of animal experimentation was usually dismissed as part of the lunatic fringe, a hopeless sentimentalist or both. Today, that perception is changing, in large part due to animal rights activists who dare to challenge not only the ethics involved but also the reliability and practical value of such research.

There are animal protection organizations, writers, publicists, scientists (including Nobel laureates), students and a host of laymen.

And then there is Henry Spira, a man clearly in a class by himself because of the impressive list of specific reforms he has organized and pushed in a style no individual or organization has ever matched.

A political pragmatist, this English teacher given to sneaky and baggy trousers is totally dedicated.

Spira's accomplishments include spearheading the successful battle against an American Museum of Natural History program in which experimenters mutilated hundreds of living cats and kittens, slicing into their brains, cutting out their eyes, subjecting them to terminal electro-physiological studies and other horrors.

The grisly work went on in secret and cost an estimated \$5,000 in grants. The purpose? Observing the changes in the sex lives of the red animals. Even after Spira started focusing public attention on the situation, the museum defended the experiments on the basis of its "freedom to study whatever it chooses without regard to its demonstrable practical value."

**PIRA ALSO** led the campaign to repeal New York's law requiring shelters to surrender animals to research laboratories and another effort that ended Amnesty International's atrocious experimentation. The organization, which works against political torture, was shocking pigs to determine if humans could be tortured with electric shocks without receiving

## Millions of animals are tortured for 'research' that, one critic says, proves nothing.

permanent scars. "We convinced them that even if they found out what they were looking for, it wouldn't do them any good anyway," Spira explains. "If the torturers were worried about it, they would just kill their victims."

Spira acquired his tactical skills from long personal involvement in trade union reform, the civil rights movement and Vietnam War protests. Anyone who sends him money to help his crusade receives that contribution back. He never gets paid for his efforts. He prefers the freedom to act on his own conscience without financial strings.

A teacher in a New York public high school, he spent his youth in the Merchant Marine. Then there was a hitch in the Army during the Korean War, time on an assembly line and

### Spira's test case.

Henry Spira's current campaign is aimed at abolishing the Draize eye irritation test. Here is an excerpt of his description of that issue.

"**THINK WHAT** it feels like to get just a little soap in your eye. Now, imagine, increasingly harsh materials being forced into your eye. And imagine being imprisoned in a coffin-like box with only your head sticking out. Think of the trauma, the panic and the burning pain. That's the life of tens of thousands of laboratory rabbits.

"And despite the unimaginable suffering, the research community itself reports that results from the Draize test are crude and unreliable. For instance, a comprehensive study by Weil and Scale of 25 laboratories found 'extreme variation' in evaluating the same chemicals on rabbits' eyes. Yet, this grotesque test has remained unchanged during the last 35 years. We want to stop the cruel Draize rabbit blindings. And we can do it together.

"**TO DATE**, despite massive publicity and significant funding, not one single animal test has been displaced by alternatives, even though much research has been generated concerning the accuracy and reliability of alternatives.

"We will challenge the archaic ritual whereby regulatory agencies force the testing of every chemical on tens of millions of animals. We'll focus on a single, grotesque, massively used and particularly vulnerable live animal test, the Draize rabbit eye mutilations, as a specific, concrete target."

assorted other jobs before he worked his way through college into his teaching job.

"I've been involved in the human rights movement since I was a kid, really," he explained recently before addressing an audience gathered at the Anti-Cruelty Society, a local member of a national coalition Spira is forming to abolish the Draize test.

"About four or five years ago, I saw animal rights as an extension of the same thing I had been into. There are connections between all struggles for justice. I don't like to get pushed around myself and I don't like to see others get kicked around either. On the domination scale, animals are on the bottom of the whole heap. What gives us the right to take their lives just because we have the power to do it? Also, animals can't organize in their own defense. For me, it's a matter of consistency.

"The crucial point is that animals are not things. They have feelings. Their life means as much to them as my life means to me or yours means to you. Pleasure and pain are as vivid to them as they are to you and me. What gives me the right to mess them over unless I accept the idea that might makes right, of tyranny?

"Rights aren't, or shouldn't be, based on popularity or intelligence or sex or age. I think what's happening is the same thing as doing the experimental surgery on retarded children or the syphilis experiments on poor blacks or testing placebos on poor Mexican women. All these groups are vulnerable and not able to do anything about it. They can't fight back, they don't have access to power channels. And as long as there's grant money available, the experimenters don't care."

**NOW A STRICT** ethical vegetarian ("I don't eat them and I don't wear them"), Spira nonetheless recognizes that appealing for support on the ground of morality alone is futile. He has, therefore, challenged the position that animal experimentation is essential to the mental and physical health of humans.

"The elegance of science can be measured by its capacity to predict. Here we are with I don't know how many hundreds of millions of animals tortured and killed and with all this killing, all this inflicting of pain and what good has it done for humans? We should be the healthiest nation on Earth.

"All behavioral testing, including Pavlov, has not done one thing to raise the quality of one person's life ever. How is it going to improve the quality of life by creating more victims?"

Medical tests are equally vulnerable, he believes. "The research community itself is questioning their validity. Nobel Prize laureate biologist James Watson has branded the war on cancer a 'total sham' and 'political log-rolling.' David Kennedy, a commissioner of the Food and Drug Administration, has stated that, 'Compared with most other contemporary biological techniques, animal testing is crude, cumbersome, and expensive.'

"We know how to produce tumors in animals but what do we know about humans? Animal testing has been institutional-

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## Beastly treatment

Continued from Page 43  
lized. The reason they have to keep doing these, really crude experiments is that that's where the money is. The government says even if other tests are developed you still have to test animals. It's Kafka, almost as if we're programmed from the time we start slicing up frogs in school to believe that science and research is hacking up animals. Eighty to 90 per cent of cancers are environmentally caused, but only about 2 per cent of the funds go to studies of incidence and trends of cancer in human populations. It's crazy.

"There's no relevance between what the experimenters are doing and science. It's anti-science because they're against progress and pushing things forward. It's not rational to do tests that you know the answer to in school that have been done hundreds and millions of times before.

"In a way, the measure of a society is how it treats those who are powerless. I don't think we're doing too well."



The researcher s tell state and local officials that if they can't get cheap animals from pounds and shelters, they would have to pay high prices for their research animals. This is not true. The cost of the animals is included in their grants - and in their research contracts also.

9896

## NOTICES

[3110-01]

### OFFICE OF MANAGEMENT AND BUDGET

#### GRANTS AND CONTRACTS WITH CERTAIN NONPROFIT ORGANIZATIONS

##### Principles for Determining Cost

MARCH 6, 1978.

This notice offers interested parties an opportunity to comment on proposed revisions to OMB Circular No. A-21, "Cost principles for educational institutions."

The proposed Circular is the result of numerous recommendations made by Federal departments and agencies, State and local governments, and university officials. Its purpose is to provide one standard set of cost principles for Federal work done at universities.

The Office of Management and Budget has, as yet, made no decisions with respect to the proposed principles. All interested parties are encouraged to make their views known. Comments should be submitted in duplicate to the Financial Management Branch, Budget Review division, Office of Management and Budget, Washington, D.C. 20503. All comments should be received on or before May 1, 1978.

VELMA N. BALDWIN,  
Assistant to the Director  
for Administration.

[Circular No. A-21, Revised]

#### TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

1. Purpose. This circular establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. The principles deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a particular project. The principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual cost elements. Provisions for any increment above cost is outside the scope of this Circular.

2. Supersession. The Circular supersedes Federal Management Circular 73-8, dated December 19, 1973. FMC 73-8 is revised and reissued under its original designation of OMB Circular No. A-21.

3. Applicability. (a) All Federal agencies that sponsor research and development training and other work at educational institutions shall apply the provisions of this Circular in determining the costs incurred for such work. The principles shall also be used as a guide in the pricing of fixed price or lump sum agreements.

(b) In addition, Federally Funded Research and Development Centers associated with educational institutions shall be required to comply with the Cost Accounting Standards, rules and regulations set forth in 4 CFR Ch. III.

4. Responsibilities. The successful application of cost accounting principles requires development of mutual understanding between representatives of educational institutions and of the Federal Government as to their scope, implementation, and interpretation.

5. Attachment. The principles and related policy guides are set forth in the Attachment, "Principles for determining costs applicable to grants, contracts, and other agreements with educational institutions."

6. Effective date. The provisions of this Circular shall be effective \_\_\_\_\_. The provisions shall be implemented by institutions as of the start of their first fiscal year beginning on or after that date. Earlier implementation, or a delay in implementation of individual provisions, is permitted by mutual agreement between an institution and the Government.

7. Inquiries. Further information concerning this Circular may be obtained by contacting the Financial Management Branch, Budget Review Division, Office of Management and Budget, Washington, D.C. 20503, telephone 202-395-4773.

JAMES T. MCINTYRE, Jr.,  
Acting Director.

#### ATTACHMENT CIRCULAR NO. A-21

#### PRINCIPLES FOR DETERMINING COSTS APPLICABLE TO GRANTS, CONTRACTS, AND OTHER AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

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Animals -  
P.9906 - cost allowable

*Cost of services allowable* (4)

(d) The property was acquired by the lessor to meet the special needs of the institution and will probably be usable only for that purpose and only by the institution.

(e) The institution has the right, during or at the expiration of the lease, to purchase the property at a price which at the inception of the lease appears to be substantially less than the probable fair market value at the time it is permitted to purchase the property (commonly called a lease with a bargain purchase option).

34. *Royalties and other costs for use of patents.* Royalties on a patent or amortization of the cost of acquiring a patent or invention or rights thereto, necessary for the proper performance of the sponsored agreement and applicable to tasks or processes thereunder, are allowable unless the Government has a license or the right to free use of the patent, the patent has been adjudicated to be invalid or has been administratively determined to be invalid, the patent is considered to be unenforceable, or the patent has expired.

35. *Sabbatical leave costs.* Costs of leave of absence by employees for performance of graduate work or sabbatical study, travel, or research are allowable provided the institution has a uniform policy on sabbatical leave for persons engaged in instruction and persons engaged in research. Such costs will be allocated on an equitable basis among all related activities of the institution. Where sabbatical leave is included in fringe benefits for which a cost is determined for assessment as a direct charge, the aggregate amount of such assessments applicable to all work of the institution during the base period must be reasonable in relation to the institution's actual experience under its sabbatical leave policy.

36. *Scholarships and student aid costs.* a. Scholarships, fellowships, and other forms of student aid and the costs of administering such aid are allowable only when the purpose of the sponsored agreement is to provide training to selected participants and the charge is approved by the sponsoring agency. However, tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable: *Provided*, That (1) there is a bonafide employer-employee relationship between the student and the institution for the work performed, (2) the tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work, and (3) it is the institution's practice to similarly compensate students in nonsponsored as well as sponsored activities.

b. Charges for tuition remission and other forms of compensation paid to students as, or in lieu of, wages shall be subject to the reporting requirements stipulated in section J6, and shall be treated as direct or indirect cost in accordance with the actual work being performed. Such compensation shall not be classified as a fringe benefit.

37. *Severance pay.* a. Severance pay is compensation in addition to regular salary and wages which is paid by an institution to employees whose services are being terminated. Costs of severance pay are allowable only to the extent that such payments are required by law, by employer-employee agreement, by established policy that constitutes in effect an implied agreement on the institution's part, or by circumstances of the particular employment.

b. Severance payments that are due to normal recurring turnover and which other-

wise meet the conditions of a. above may be allowed; *Provided*, The actual costs of such severance payments are regarded as expenses applicable to the current fiscal year and are equitably distributed among the institution's activities during that period.

c. Severance payments that are due to abnormal or mass terminations are of such conjectural nature that allowability must be determined on a case-by-case basis. However, the Government recognizes its obligation to participate, to the extent of its fair share, in any specific payment.

(38) *Specialized service facilities.* a. The costs of institutional services involving the use of highly complex or specialized facilities such as electronic computers, wind tunnels, reactors, and animal resource centers are allowable: *Provided*, The charge for the service meets the conditions of b-through d below.

(b) The cost of each service shall consist of both its direct costs and its allocable share of indirect costs with deductions for appropriate income or Federal financing as described in section C5.

c. The cost of such institutional services when material in amount must be charged directly to applicable sponsored agreements based on actual use of the services on the basis of a schedule of rates that: (1) does not discriminate between federally and non-federally supported activities of the institution, including usage by the institution for internal purposes; and (2) is designed to recover not more than the aggregate cost of the services over a long-term period agreed upon in advance by the Government on a case-by-case basis. Accordingly, it is not necessary that the rates charged for services be exactly equal to the cost of providing those services during any one fiscal year as long as rates are adjusted to offset overcharges or undercharges at least annually.

(d) Where the costs incurred for such institutional services are not material, they may be assigned as indirect costs to those activities which they benefit on a basis representative of benefits received. Such arrangements must be worked out in advance with the Government in order to assure an equitable distribution of the costs.

39. *Special services costs.* Costs incurred for general public relations activities, catalogs, alumni activities, and similar services, are unallowable.

40. *Student activity costs.* Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the sponsored agreements.

41. *Student services costs.* Costs of the deans of students, administration of student affairs, registrar, placement offices, student advisers, student health and infirmity services, and such other activities as are identifiable with student services apply only to instruction and therefore are not normally allowable. However, when students actually engage in work under sponsored agreements, a proportion of student services costs measured by the relationship between hours of work by students on such sponsored work and total student hours may be allowed.

42. *Taxes.* a. In general, taxes which the institution is required to pay and which are paid or accrued in accordance with generally accepted accounting principles are allowable. Payments made to local governments in lieu of taxes which are commensurate with the local government services received are allowable, except for: (1) taxes from which exemptions are available to the

institution directly or which are available to the institution based on an exemption afforded the Government, and in the latter case when the sponsoring agency makes available the necessary exemption certificates; and (2) special assessments on land which represent capital improvements.

b. Any refund of taxes, interest, or penalties, and any payment to the institution of interest thereon, attributable to taxes, interest, or penalties which were allowed as sponsored agreement costs, will be credited or paid to the Government in the manner directed by the Government, provided any interest actually paid or credited to an institution incident to a refund of tax, interest, and penalty will be paid or credited to the Government only to the extent that such interest accrued over the period during which the institution had been reimbursed by the Government for the taxes, interest, and penalties.

43. *Transportation costs.* Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered, are allowable. When such costs can readily be identified with the items involved, they may be charged directly as transportation costs or added to the cost of such items. Where identification with the materials received cannot readily be made, inbound transportation costs may be charged to the appropriate indirect cost accounts if the institution follows a consistent, equitable procedure in this respect. Outbound freight, if reimbursable under the terms of the sponsored agreement, should be treated as a direct cost.

*Travel costs.* a. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the institution. Such costs may be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed by the institution in its regular operations.

b. Travel costs are allowable subject to c, d, e, and f below, when they are directly attributable to specific work under a sponsored agreement or are incurred in the normal course of administration of the institution or a department or research program thereof.

c. The difference in cost between first-class air accommodations and less than first-class air accommodations is unallowable except when less than first-class air accommodations are not reasonably available to meet necessary mission requirements, such as where less than first-class accommodations would (1) require circuitous routing, (2) require travel during unreasonable hours, (3) greatly increase the duration of the flight, (4) result in additional costs which would offset the transportation savings, or (5) offer accommodations which are not reasonably adequate for the medical needs of the traveler.

d. Costs of personnel movements of a special or mass nature are allowable only when authorized or approved in writing by the sponsoring agency or its authorized representative.

e. Foreign travel costs are allowable only when the travel has received specific prior approval. Each separate foreign trip must be specifically approved. For purposes of