

an amount not to exceed 1 percent of the total sum appropriated during the same fiscal year for the design and construction of public buildings within the National Capital region, which amount would be expendable for suitable works of art for such buildings. The Administrator of General Services would be responsible for the selections with the advice of the Commission of Fine Arts. Some cities have these or similar provisions but often do not carry them out. H.R. 3939 has been referred to the Committee on Public Works, Representative Charles A. Buckley (Democrat, New York), chairman.

6. *Importation of education, scientific, and cultural materials*

H.R. 2537 has been introduced by Representative Daniels (Democrat, New Jersey) to amend the Tariff Act of 1930 so as to exempt from any import tax: books, publications, documents, music (manuscript or reproduced), architectural designs, works of art, films of certain categories, scientific instruments, articles for the blind, materials for exhibition, etc., provided they come within the scope of the Florence Agreement ratified by the United States last year. This legislation has been referred to the Committee on Ways and Means, Representative Wilbur D. Mills (Democrat, Arkansas), chairman. Interested persons should urge prompt and favorable action.

7. *Tax legislation of concern to the arts or artists*

(a) *Special tax provisions for self-employed persons (artists included).*—In the 86th Congress a bill sponsored by Representative Keogh (Democrat, New York) for this purpose passed the House, ran into a threatened filibuster by Senator Long (Democrat, Louisiana) and was dropped. A considerably revised version, H.R. 10 (the same number as in 86th Cong.) has been submitted by Representative Eugene J. Keogh and is titled "Self-Employed Individuals Retirement Act." This 55-page measure is far too complex to outline or even for the ordinary person to understand. Copies may be requested from Representative Keogh. This legislation is actually of very considerable importance to artists who are apt to have drastically fluctuating incomes. It would permit them to set aside voluntarily portions of their income any year when these exceed their usual tax bracket and invest such funds for their retirement either in restricted trusts, insurance or annuity policies, or in custodial accounts, U.S. bonds, etc., within certain limits and stated provisions. The artist does not have to "retire" to benefit from this arrangement since he can withdraw such funds, within certain limits, at his discretion (presumably during a low-income year) which will be taxed as ordinary income when received. This legislation would substantially correct the flagrant unfairness of the present income tax regulations as they apply to artists, writers, and other self-employed persons of all professions with highly irregular incomes. Support for this proposal should be addressed to Representative Wilbur D. Mills, chairman of the Ways and Means Committee to which it has been referred.

(b) *Admission taxes.*—Three bills have been introduced to remove taxes on admissions as follows: H.R. 2043 by Representative Lindsay (Republican, New York) for any live dramatic performance (whether musical or not). The same measure has been introduced in the Senate by Senator Javits, S. 924. H.R. 746 by Representative McDonough (Republican, California) for certain benefits for religious, educational, and charitable organizations. H.R. 3557 by Representative McDonough for moving picture theaters. In our judgment, whatever the merits of the case, the above bills are not apt to be approved. They have been referred to the Committee on Ways and Means.

(c) *Excise taxes.*—H.R. 635 by Representative Boggs (Democrat, Louisiana) to remove excise tax on musical instruments. H.R. 4236 by Representative Davis (Democrat, Tennessee) to exempt musical program services from excise tax on communications. These bills also sent to Ways and Means.

8. *Preservation of historic sites, buildings, works of art, etc.*

S. 742 sponsored by Senator Humphrey (Democrat, Minnesota) and cosponsored by Senator Long (Democrat, Missouri) would amend the Historic Sites Act of 1935 to preserve sites, areas, buildings, and objects of national, regional, or local historical significance which are threatened by federally financed programs. The Secretary of the Interior would act upon petition from a State, community, or certain national organizations concerned with this field. This worthy bill has been referred to the Senate Committee on Interior and Insular Affairs, Senator Clinton P. Anderson (Democrat, New Mexico), chairman.

H.R. 175 introduced by Representative Curtin (Republican, Pennsylvania) would prevent the use of Federal funds for highway purposes if such con-