EC–9395. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Kiwifruit Grown in California; Temporary Suspension of Inspection and Pack Requirements'' received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9396. A communication from the Associate Administrator, Agricultural Marketing Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Revision of Regulations for Permissive Inspection'' (RIN0581–AB65) received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9397. A communication from the Acting Administrator of the Rural Utilities Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''7 CFR 1728, 'Specifications and Drawings for Underground Electric Distribution'' received on May 24, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9398. A communication from the Acting Administrator of the Rural Utilities Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''7 CFR 1710, 'General and Pre-Loan Policies and Procedures Common to Insured and Guaranteed Loans'' (RIN0572–AB52) received on May 30, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9399. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Noxious Weeds; Update of Weed and Seed Lists'' received on May 25, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9400. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Mexican Fruit Fly Regulations; Removal of Regulated Area'' received on June 8, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9401. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Plum Pox'' received on June 1, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9402. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Pine Shoot Beetle; Addition to Quarantined Areas'' received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9403. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Pork and Pork Products from Mexico Transiting the United States'' received on June 14, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

EC–9404. A communication from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting, pursuant to law, the report of a rule entitled ''Importation of Grapefruit, Lemons, and Oranges from Argentina'' (RIN0579–AA92) received on June 15, 2000; to the Committee on Agriculture, Nutrition, and Forestry.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second times by unanimous consent, and referred as indicated:

By Mr. BAUCUS:

S. 2780. A bill to authorize the Drug Enforcement Administration to provide reimbursements for expenses incurred to remediate methamphetamine laboratories, and for other purposes; to the Committee on the Judiciary.

By Mr. LEAHY (for himself, Mr. BENNETT, and Mr. LIEBERMAN):

S. 2781. A bill to amend the Internal Revenue Code of 1986 to provide that a deduction equation to fair market value shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor; to the Committee on Finance.

By Mr. WARNER (for himself and Mr.. BYRD):

S. 2782. A bill to establish a commission to examine the efficacy of the organization of the National Nuclear Security Administration and the appropriate organization to manage the nuclear weapons programs of the United States; to the Committee on Armed Services.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LEAHY (for himself, Mr. BENNETT, and Mr. LIEBERMAN):

S. 2781. A bill to amend the Internal Revenue Code of 1986 to provide that a deduction equal to fair market values shall be allowed for charitable contributions of literary, musical, artistic, or scholarly compositions created by the donor; to the Committee on Finance.

ARTIST-MUSEUM PARTNERSHIP ACT

Mr. LEAHY. Mr. President, I rise today to introduce legislation, the ''Artist-Museum Partnership Act,'' which would encourage the donation of original works by artists, writers and composers to museums and other public institutions, thus ensuring the preservation of these works for future generations. This bill would achieve this by restoring tax equity for artists. Artists who donate their self-created works, like art collectors who donate identical pieces, would be allowed to take a tax deduction equal to the fair market value of the work.

Under current law, art collectors who donate works to qualified charitable institutions may take a tax deduction equal to the fair market value of the work. This serves as a powerful and effective incentive for collectors to donate works to public museums, galleries, libraries, colleges and other institutions rather than keep them hidden from the public eye. Unfortunately, artists who create those same works may not take such a deduction. Instead, artists may only deduct the material cost of the work which is, in most cases, a nominal amount. This is simply unfair to artists in Vermont, and artists across the nation, who want to donate their works for posterity.

Prior to 1969, artists and collectors alike were able to take a deduction equivalent to the fair market value of a work, but Congress changed the law with respect to artists in the Tax Reform Act of 1969. Since then, fewer and fewer artists have donated their works to museums and cultural institutions. The sharp decline in donations to the Library of Congress clearly illustrates this point. Until 1969, the Library of Congress received 15 to 20 large gifts of manuscripts from authors each year. In the four years following the elimination of the deduction, the library received only one gift. Instead, many of these works have been sold to private collectors, and are no longer available to the general public.

For example, prior to the enactment of the 1969 law, Igor Stravinsky planned to donate his papers to the Music Division of the Library of Congress. But after the law passed, his papers were sold instead to a private foundation in Switzerland. We can no longer afford this massive loss to our cultural heritage. This loss was an unintended consequence of the tax bill that should now be corrected.

Over thirty years ago, Congress changed the law for artists in response to the perception that some taxpayers were taking advantage of the law by inflating the market value of self-created works. Since that time, however, the government has cut down significantly on the abuse of fair market value determinations. Under this legislation, artists who donate their own paintings, manuscripts, compositions, or scholarly compositions, would be subject to the same new rules that all taxpayer/collectors who donate such works must now follow. This includes providing relevant information as to the value of the gift, providing appraisals by qualified appraisers, and, in some cases, subjecting them to review by the Internal Revenue Service's Art Advisory Panel.

In addition, donated works must be accepted by museums and libraries, which often have strict criteria in place for works they intend to display. The institution must also certify that it intends to put the work to a use that is related to the institution's tax exempt status. For example, a painting contributed to an educational institution must be used by that organization for educational purposes. It could not be sold by the institution for profit. Similarly, a work could not be donated to a hospital or other charitable institution, that did not intend to use the work in a manner related to the function constituting the donee's exemption under section 501 of the tax code. Finally, the fair market value of the work could only be deducted from the portion of the artist's income that has come from the sale of similar works, or related activities.

In addition to restoring tax equity for artists and collectors, this bill would also correct another disparity in the tax treatment of self-created works—the difference between how the same work is treated before and after