



COVID-19 Relief Funding Priorities

As Congress and the Administration consider additional forms of COVID-19 federal assistance that may be targeted or widespread, Americans for the Arts and over 60 national arts and culture organizations urge support for relief that will sustain the arts sector’s—which contributed \$877.8 billion, or 4.5 percent, to the nation’s gross domestic product (GDP) in 2017—unique capacity to support the U.S. economy, uplift the human spirit, and provide lifelong learning.

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Arts Organizations, Related Arts Businesses, and Self-Employed Worker Support

- Increase funding for the Paycheck Protection Program and eliminate the 500-employee cap for 501(c)(3) nonprofit organizations.
- Provide forgivable emergency assistance loans to nonprofit organizations, self-employed workers, sole proprietors, small LLCs and small 501(c)(3) organizations to offset fixed overhead costs such as rent, utilities, insurance, and debt service without per employee limits.
- Allow the option of income averaging for sole proprietors, contractors, and other small businesses for assistance that is based on net business income.

Arts and Cultural Agency Support

- Approve **substantial** additional dedicated COVID-19 relief funding to the National Endowment for the Arts (NEA), National Endowment for the Humanities, and Institute of Museum and Library Services, as they uniquely address the needs of the cultural sector.
- Make COVID-19 relief grant opportunities fully available to all eligible organizations and enable national nonprofit organizations to subgrant federal arts funds in order to quickly and efficiently support the nation’s cultural infrastructure and workforce.
- Expand waivers for public/private matching requirements to apply to all active FY19 and FY20 NEA grant awards.
- Allow current grantees to re-allocate federal grant funding for general operating support that helps to address COVID-19 economic losses.

Nonprofit Charitable Giving Incentive Support

- Expand the above-the-line tax incentive for non-itemizers to give more by removing the \$300 cap and allowing all taxpayers to claim the deduction on both 2019 and 2020 tax returns.
- When Congress turns to provisions affecting 2021 and beyond, it should renew the CARES Act removal of the Adjusted Gross Income limitation on deductibility of charitable gifts.

Long-Term Infrastructure Support

- The arts and the work of artists must be viewed as integral to any federal infrastructure initiative.
- As infrastructure investments are considered, cultural organizations should be eligible for funds to renovate, refurbish, and adapt their facilities to post-COVID-19 public health protocols.

