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The Primary Source

Newsletter of the Society of Mississippi Archivists.

Volume Three

May, 1980

Number Two

BULLETIN

Special to The Primary Source. May 20, 1981. - Two Mississippi members of the U.S. House of Representatives, Trent Lott and Sonny Montgomery, voted against re-authorization of the grant-in-aids powers of the National Historical Publications and Records Commission on Tuesday, May 19. The bill (H.R. 2979), on which the Reagan administration was non-committal, was defeated by a vote of 231 to 165. A Washington source had said, prior to the vote, that Rep. Lott would be instrumental in the passage or defeat of the bill.

Mississippi Reps. Jamie Whitten and David Bowen voted for passage of the bill.

SOCIETY HOLDS ANNUAL MEETING IN GREENVILLE

Fifty members of the Society of Mississippi Archivists gathered in Greenville, Mississippi, on Monday and Tuesday, April 6-7, 1981, for the third annual meeting of the SMA. Topics covered in the two-day meeting included sessions on access and the problems encountered by researchers and archivists, use of original source material in Mississippi historiography, and cultural documentation that has been done in the Tennessee-Tombigbee Waterway construction area.

In Monday morning's session, questions pertaining to access to archival materials were raised by researchers and questions concerning proper use of materials were raised by archivists. A number of issues were discussed, but the only consensus reached was that there were not enough researchers involved in the forum to adequately resolve any of the issues raised. The expectation was voiced that conversations will be continued on the issues of access and use, as presented.

A second forum was presented on Monday relating to the research use of original source materials in Mississippi historiography. Papers were presented by Dr. John Ray Skates, University of Southern Mississippi; Mr. Robert Walker, NAACP; Dr. Robert Phillips, Mississippi State University, and Dr. Charles Sallis, Millsaps College. Publication of these papers is being studied by the Society.

(Continued on page 8.)

The Primary Source is a quarterly publication of news and ideas produced by the Society of Mississippi Archivists, a non-profit organization of professional archivists and interested persons. Subscription to The Primary Source is included in the Society membership dues. Membership information is printed on the last page of each newsletter.

Your contributions are welcome. Write The Primary Source, P. O. Box 1151, Jackson, MS 39205.

Deadlines for inclusion are:

- #1 (February) -- January 31
- #2 (May) -- April 30
- #3 (August) -- July 31
- #4 (November) -- October 31

h t holmes.....Editor

SOCIETY OF MISSISSIPPI ARCHIVISTS
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and History

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REPORT OF THE EXECUTIVE DIRECTOR -

I regret that illness prevented me from attending the third annual meeting of the Society in Greenville, April 6 and 7. All reports indicate that the program was very worthwhile and was enjoyed by all. We are pleased with the new officers and look forward to working with them during the coming year.

Membership totals currently stand at 252, which represents 79.5% of last year's final tally. This number is comprised of 236 renewals and sixteen new members. If you know of friends, colleagues or others interested in supporting the archival profession in Mississippi, invite them to join the SMA. I shall be happy to provide prospective members with information about the program and activities of the Society.

We have been successful in our attempts to obtain permanent tax exempt status. By letter dated February 26, 1981, the Internal Revenue Service notified us that they will consider the SMA to be a tax exempt organization as long as our means of support do not radically change.

We continue our desire to serve the needs of you, the membership. Let us hear from you by writing us at Box 1151, Jackson, Mississippi, 39205. - RET

ACCESSIONS

Mississippi Department of Archives and History - Manuscript Collection

Meredith (Thomas J.) Letter. March 9, 1849. 1 item. Donated by John E. Pearson, Mililani Town, Hawaii. Letter written by Meredith from outside Little Rock, Arkansas, to George H. Kimbrough, Wahalak (Kemper County), Miss., in which he describes his trip from Jackson, Miss., and the organization of a wagon train (adoption of constitution and by-laws, election of officers and assessment of property) for a trip to California.

McWillie Family Papers, Accretion. 1811-1826; n.d. 16 items. Donated by Mrs. Junius Jones, Jackson, Louisiana. Accretion to unprocessed papers includes letters from Catherine Priscilla Morris Anderson of Camden, South Carolina, to her mother Anna Maria Barbara Kimble Morris of Fredericktown, Maryland, describing her domestic and social life. She mentions the hiring out of slaves brought from her Maryland home and an 1816 slave insurrection.

McCorkle (Samuel) Papers, Accretion. 1823-1841. 1 roll mf. Made available for microfilming by Edward Rather, Holly Springs, Miss. Additional records relating to land speculation activities of Samuel McCorkle in Paris, Tenn., and Holly Springs, Miss.

Research Club (Jackson, Miss.) Records. 1909-1979. 1.25 linear feet. Donated by Martha Nelson Gordon, Florence, Miss. Constitutions and by-laws, yearbooks, literary efforts, pageants, essays and awards.

Harper (Jean Cox) Collection. 1866; 1892-1897; 1900-1901. Donated by Jean Cox Harper, Jackson, Miss. One volume of records (ledger) of Stephens and Richardson (formerly Shows and Richardson), Pickensville, Ala. (1866; 1892-1897); two volumes of records (journal and cash book) of unidentified firm(s) in Collins, Miss. (1900-1901).

Barnes (H. B.) Collection. 1845-1931. .75 linear feet. Donated by H. B. Barnes, Hattiesburg, Miss. Family papers of the Stewart and Barnes families of Covington County, Miss.

Bryant (Clyde) Collection. 1885-1905. 4 cf. Donated by Mrs. Frank Everett, Vicksburg, Miss. Correspondence of Clyde Bryant, Coffeetown, Miss., with her friends and beaux. A great deal of social history (Coffeetown and environs) is contained in this correspondence. A photograph album contains pictures of most of the correspondents.

Topp (Mildred Spurrier) Letters. 1961-1962; 1969; n.d. Donated by Mrs. John Hebron Moore, Tallahassee, Florida. Letters written by Topp to John and Margaret Moore about the Meredith Incident at the University of Mississippi; 1 letter written by Topp's son, Bob, from Vietnam to the Moores concerning his mother.

Ratliff/Vardaman Collection. ca. 1870-1938. 4 cf. Donated by Mrs. Fred Jones, Birmingham, Ala. Papers of William Thomas Ratliff, sheriff, chancery clerk, and county administrator of Hinds County in the late 19th century and long-time president of the Board of Trustees of Mississippi College; photographs of friends and politicians, the Spanish-American War Cuban campaign, and Mississippi scenes and a few letters belonging to Governor James K. Vardaman.

Garner (John and Margrit) Letters. 1962-1977. .5 linear in. Donated by John and Margrit Garner, Tougaloo, Miss. Circular letters written by the Garners from Tougaloo College concerning civil rights activities.

Easterling (Narena) Manuscript, Accretion. 1957. 1 item. Transferred from the Lindsey-Orr Papers. Typescript of short story "Hard to Take."

Continued on page 4.

ACCESSIONS

MDAH, CONT.

Smith (Floy) Collection. 1811-1964. Made available for microfilming by Miss Floy Smith, Kossuth, Miss. Papers of Ira Ellis Cornelius, W. R. Smith, W. I. Smith, C. G. Smith, Daisy Smith and Velma Smith. Mostly correspondence between family members in the Corinth, Miss., area. Papers of I. E. Cornelius contain New Madrid Earthquake entries.

TransVideo, Ltd. Records. 1977. Presented by Patti Carr Black and Jane Reid Petty, Jackson, Miss. Videotaped scenes of the funeral of Fannie Lou Hamer,

Dowling (Ruth Houston) Genealogical Collection. n.d. 8 cf. Donated by Mary Brown Hulett, Charleston, Miss.

Osborne (George Coleman) Collection, Accretion. n.d. 13 items. Copy photographs of James K. Vardaman, et al, used in James Kimble Vardaman: Southern Commoner.

Lawrence (Robert Josiah) Collection. 1862; 1865. 2 items. Donated by Theodore W. Moore, Webster, New York, 1 map, "Plan of the Military Prison Situated on Johnsons Island in the Bay of Sandusky, Ohio," drawn by J. T. Hogane for R. J. Lawrence; 1 truce certificate.

Parker (John) Collection. 1864; 1981. .5 linear inch. Autograph book of 309 Confederate officers at Johnson's Island Military Prison, Ohio; indexed typescript of volume.

Mississippi State University - Mitchell Memorial Library, Special Collections

David R. Bowen Collection. 1973-1974. 21 linear feet, 22 volumes. Papers of Bowen, U. S. Representative from Mississippi's second Congressional district since 1973, consisting primarily of office files and committee prints. Materials accessioned are relative to the 93rd Congress, 1973-74. Additional items will be accessioned periodically.

John C. Stennis Collection - Addition 1976-1979. 31 linear feet. Donated by John C. Stennis. Case files, general correspondence.

Gil Carmichael Papers - Addition. 1979. 1 linear foot. Donated by Gil Carmichael. Correspondence, photographs, clippings, publications related to the Republican Party, the transportation industry and miscellaneous organizations.

Robert and Sadye Wier Papers - Addition 1970s. .5 linear feet. cassette tapes, transcripts, manuscript and galley proofs of the book, A Black Businessman in White Mississippi, 1886-1974. Donated by John F. Marszalek.

Tougaloo College - Coleman Library

Southern Black Cultural Alliance Collection. 1972+. 5 linear inches. Donated by Jerry Ward, Wendell Narcisse, Tom Dent and others. Papers of the Southern Black Cultural Alliance, which is composed of approximately forty theater groups and dance companies, plus a number of artists and writers who are especially interested in the growth and promotion of Afro-American cultural institutions, include drama scripts, playbills, photographs, newsletters, history of the SBCA and other files on the area in the South.

Letters of Annie V. Rankin. 1966+. 1 linear inches. Donated by Frank and Caroline Stewart. Annie V. Rankin, black woman activist of Fayette, Miss. was one of the prime leaders of the Mississippi civil rights movement, being responsible in part for the "Mule Train" that left Marks, Miss., in May, 1968, travelling to Washington, D. C., to emphasize the plight of the poor. Mrs. Rankin's correspondence to Frank and Caroline Stewart of Providence, R.I., detail the social, economic and political climates of Fayette, the state and the nation, and their effects on her.

Continued on page 7.

(Ed. Note: With the possible elimination of NHPRC and reduced funding for NEH and NEA, archivists across the country will have to look closer to home for needed financial assistance. In Mississippi, that means looking to state government. With that in mind, The Primary Source interviewed Governor Winter on April 27 and asked him his views on archival work in the state.)

TPS: At least two of the bills that were a part of your recent legislative program related to archival work. One of them was the open records bill, which was not enacted into law. The other, a state records management bill, was passed by the legislature, but only after provisions for management of local records was removed. Funding for this records management program was far less than requested. Your comments, please, on these successes and failures.

WW: Well, as you know, the passage of the records management law came after, at least, fifteen years of persistent effort, and came, I think, because there was an appreciation on the part of the legislature that we were losing valuable records, that we were wasting a lot of time and energy and space storing and keeping useless records, and so it just made good sense, once it was fully explained to the legislature, that this law be passed. The funding of it involves eleven staff members to be assigned to the Department of Archives and History, six of whom will be transferred from the Department of the Budget and five will be added as new employees. In a session of very tight money, where there was a hold-the-line budget, I think for us to get this bill passed, the staffing available, at least basically to go forward with a records management program, represented a very significant accomplishment, one I am very proud of and one which I think will serve the state well. As far as local records are concerned, the financial aspects of records management, I think, entered into the decision not to include them, feeling that while there is a need, it does not represent the pressing need we have as far as records management at the state level is concerned. I think once we have demonstrated our ability to do a good job of records management with state records, we will then be able to acquire the responsibility for the management of local records and secure the necessary funding to do that. I did not insist on local records for the simple reason that I thought we were biting off about as much as we could chew when we got state records. I think there's nothing worse than to have a program presented to an agency and then not have that agency capable of doing an efficient job with it. And I think that might have been the case had we inherited the local records along with the state records. As far as the open records bill is concerned, of course, it was one of the things I recommended to the legislature at the same time I recommended the records management law, but that bill, as you know, got tied up in some parliamentary maneuvers: After having passed the Senate, it got tied up in the House. I feel sure that we're going to get an open records bill passed during this administration.

TPS: As governor and as president of the board of trustees of a state archives, what is your response to President Reagan's proposal to eliminate the National Historical Publications and Records Commission and to cut in half the funding for the National Endowments for the Arts and Humanities?

WW: Of course, it is one of several programs, the reduction of support in which gives me concern. I think it's going to, obviously, adversely effect our ability to do the kind of job we've been doing in recent years in historical and archival work. I wish the cuts were not so deep just in this particular field.

TPS: In the two years that Mississippi has participated in NHPRC programs, Mississippi

Interview, cont.

has received grants totalling almost \$134,000 to support archival activity. In the event that NHPRC is totally eliminated, would you favor creation of a state grants program to continue financial aid to Mississippi archival work?

WW: I think I would favor it, but favoring it, of course, does not insure that it's going to be done. This is the problem that we are faced with all along the line, and that is that the states, apparently, are going to be asked to pick up the funding of a whole wide latitude of programs previously funded at the federal level. A state like Mississippi is obviously not going to be capable of doing that.

TPS: Unfortunately for archivists and archival work everywhere, most archival activity is done only through government support. I will venture to say that in Mississippi 90% of the archival work is totally state supported, either through the Mississippi Department of Archives and History or through the universities. Even so, all of the archival programs in Mississippi remain understaffed and underfunded, and there seems to be some competition for the budget dollar, as well as for archival resources. Why has there been no comprehensive, planned approach to governmental archival activity in the state?

WW: I'm not sure that I know the basis for that question. I have felt that there was substantial planning. You know we have gone with the comprehensive planning process that consists of several volumes which I felt represented a very good, planned approach to preservation work in the state.*

TPS: The State Historical Records Advisory Board, I am sure you are aware, has voted to let the Mississippi Department of Archives and History apply for a planning grant, which will benefit archival work as the volumes, the ones I believe you referred to benefitted the preservation of historic sites work.

Increased utilization of non-paper record materials - computer tapes, audio tapes, video cassettes, movie films - are beginning to change the character of traditional manuscript and record collections. Unfortunately, these new types of media require very expensive preservation technology. In some cases, such as video film, there is no known preservation technology; there's been no research done. With the apparent reduction and/or elimination of federal support for this type of research, do you foresee the role of the state government or of state universities as contributing toward the development and utilization of these new technologies that we are going to have to have if we preserve these records?

WW: I hope so. Yes, I think there's a role for the state. I would assume this would be a highly technical process, a research and development project that, if the need is pointed out, I think there would be a response at the research development level, both in the public and private sector. I did not realize it had not been met.

TPS: I am sure that you are aware of the job market disaster that exists for people with humanities backgrounds. What has your administration done in promoting public historian positions in state government?

WW: I can't say that we have done anything, specifically.

*Governor Winter is referring to Historic Preservation in Mississippi: A Comprehensive Plan. Bailey and Lowrey, eds. Jackson: Mississippi Department of Archives and History, 1975.

Interview, cont.

TPS: Do you think that state government agencies would react positively if some sort of program were pushed to employ agency historians or historians for research?

WW: I think we would get a mixed reaction, particularly now when employment limits and budget limits are so tight. I can't see selling the legislature on that.

TPS: One final question, relating to that: It seems that one of the great hindrances to professional archival work and to the development of an archival profession in Mississippi is the lack of understanding by Mississippians, both in the public and private sectors, of what an archivist does and of the tremendous responsibilities he is given as a preservationist. From your viewpoint as a political leader, what opportunities do you see that we as archivists could seize to educate the people we serve?

WW: I think to develop on the basis of performance an appreciation of the value of what you do, of having folks realize that what you are doing is a part of the process that most people, I think, are interested in, and that is to help preserve their own heritage and help interpret the society and culture that they are a part of. More tangibly demonstrating this through what I think we are doing pretty effectively - opening up to more people, making materials more accessible and more attractive, bringing people in, letting more and more of them see what we have in terms of the records on file - creates a base of public opinion that will sustain us. So, it's a self-creating kind of thing. I don't think you can go out here and conduct a campaign and have many folks respond to it, because there are too many campaigns, too many self-serving campaigns going on. It has to be a demonstrable result of professional effort, and I think we're doing a pretty good job of it, in terms of greater understanding on the part of the people.

ACCESSIONS

STATE RECORDS MANAGEMENT PROGRAM ESTABLISHED BY MISSISSIPPI LEGISLATURE

Tougaloo, cont.

life, her family, her race of people. Some of the letters are very critical of Charles Evers.

The Lance Jeffers Collection. 1976+. .5 linear foot. The Lance Jeffers Collection includes manuscripts (original handscript, typescript and printed) of his works - poetry and novel, and his correspondence with other noted writers. Jeffers, professor at the University of North Carolina at Durham, is best known in literary circles for his powerful work, a poem entitled "When I Know the Power of My Black Hand," which is also the title of a collective work. He is the author of Oh, Africa, Where I Baked My Bread, and Grandsire. His latest work, "Witherspoon," will be published soon. Donated by Lance Jeffers and some of his correspondents.

On April 16, 1981, the Governor of the State of Mississippi approved Senate Bill 2240, entitled in part "An Act to Establish a Comprehensive Archives and Records Management Program for the State of Mississippi; to Create and Empower a State Records Committee to Approve Records Control Schedules for State Agencies; to Authorize the Department of Archives and History to Conduct the Records Management Program...." Fiscal support for the first year of operation for the long-sought records management program amounts to \$291,415. The program will begin operations on July 1, 1981. The next issue of The Primary Source will carry a full article on the organization and programs of this new state archival service.

Annual Meeting, cont.

Guest speaker for the Monday luncheon was Dr. Charles Lee, Director of the South Carolina Archives and History Department. Lee's address focused on the archivist as "defeater of time."

A workshop was offered concurrent with the Monday sessions, by Mr. Henry Simmons, Curator for Mississippiana, University of Southern Mississippi, entitled "Archives for the Non-Professional: What We Do and Why." This workshop was attended by representatives from all parts of the state.

The Monday evening session was presented by Dr. Alan Jabbour, Director of the American Folklife Center, Library of Congress. His subject was Appalachian fiddle tunes illustrated by his own fine fiddling.

Tuesday's session was devoted to an exploration of cultural documentation that has been done in the area of construction of the Tennessee-Tombigbee Waterway. Jack Elliot of West Point, Miss., provided the historical background to such documentation efforts, delineating the attempts by several grass-roots efforts to win bureaucratic recognition of the need for documentation. Lee Minnerly presented a slide-illustrated talk of his historical archaeological research into the townsites of Barton, Vinton and Colbert. Hilda Hill, Director of the Northeast Mississippi Environmental Education Constortium, provided a rousing presentation on the accomplishments that grass-roots preservationists can achieve in spite of many obstacles, Dr. William Ferris, Director of the Center for the Study of Southern Culture, University of Mississippi, discussed additional documentation that is needed, and Paul Newsom explained the roll of the Mississippi Department of Archives and History in monitoring historical documentation efforts.

Guest speaker for Tuesday's luncheon was Howard Lowell, Library and Archives Administration Consultant from Denver, Colorado. His talk was directed toward the possibility of establishing a regional document conservation center.

The annual meeting closed with the business meeting, in which new officers were elected and resolutions adopted (see pages 2 and 21-22).

NEWS NOTES

The Society of Mississippi Archivists and The Primary Source are losing the valuable services of an integral part of the Society's publication efforts. Mike Johnson, who has printed everything the Society has published since its inception has decided to return to school. We wish Mike well in his educational activities and want him to know that, not only have we appreciated his fine work, but we shall miss his patience in putting up with an irascible editor.

The following note has been received from George and Dorothy Cunha "We are relocating our activities to the south-central states where we will continue our work as conservation consultants and practitioners in the preservation of library and archival materials and works of art on paper. As of January, 1981, our address will be:

George Martin Cunha, Inc.
4 Tanglewood Drive
Lexington, Kentucky 40505

(Telephone 606-293-5703)

NEW GENEALOGICAL MAP SOURCES
AT THE MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY

An exciting new research tool has recently been acquired by the Mississippi Department of Archives and History. Eight historical maps of the eighteenth century North Carolina Piedmont have been received with nine more in the series to follow. These maps will benefit historians, as well as genealogists, for they display roads, churches, schools, mills, military routes, Indian trails, battle sites and hundreds of pioneers of the North Carolina Piedmont.

Cartographer Fred Hughes recruited more than one hundred surveyors, historians, archaeologists, genealogists, librarians and others to research original source material, such as land grants, deeds, wills and court records. At present, there is no comparable source which illustrates such settlement patterns and commercial and industrial developments.

The counties now available for researchers to study include: Davie, Guilford, Montgomery, Randolph, Rockingham, Stokes, Surry and Yadkin.

These maps are available for purchase from The Custom House, P. O. Box 549, Jamestown, North Carolina 27282 (\$62.00 for the set of seventeen maps).

Detail of Historical Documentation Series of Maps by Fred Hughes

MISSISSIPPI AND THE NHPRC - WHAT NEXT?

Most SMA members are aware by now of President Reagan's proposal to eliminate the National Historical Publications and Records Commission. A recent joint mailing by the Mississippi Department of Archives and History and the Society apprised members of the formation of the Coalition to Save Our Documentary Heritage, a national association dedicated to continuing NHPRC. The SMA, at its recent annual business meeting, unanimously resolved its support for the continuation of NHPRC and directed the president to convey the Society's position to the appropriate members of Congress (see page). Copies of the president's letter were sent to the Mississippi Congressional delegation. The president's letter is reprinted below, followed by the letters from those members of the Mississippi delegation who responded.

SOCIETY OF MISSISSIPPI ARCHIVISTS

P. O. BOX 574 1151
JACKSON, MISSISSIPPI 39205
601-354-6218

April 16, 1981

Dear Congressman _____:

At its annual meeting held on April 6-7, 1981, the Society of Mississippi Archivists unanimously resolved that it joins with and actively supports the Coalition to Save our Documentary Heritage, which has set a course to seek continued funding for the National Historical Publications and Records Commission. Without your support, much of our national heritage will surely be lost in America.

We are well aware that your office, like all congressional offices, is being inundated by mail from constituents and special interest groups, who support federal cutbacks and the urgent need to put this country back on the proper economic track, so long as Congress cuts somewhere else. We should like to point out, however, that this letter is being written from a slightly different perspective and does not constitute "our ox is being gored" lobbying, if you will pardon that hackneyed, yet handy cliché.

By way of qualification, we point to the fact that the Society of Mississippi Archivists is a private, non-profit organization of over two hundred individuals, whose major goal is the promotion of archives and manuscripts preservation. The society has no paid staff, has more amateur than professional archivists among its members, and, with the exception of two or three individuals, none of the membership is supported from the standpoint of salary by the National Historical Publications and Records Commission. In brief, the Society of Mississippi Archivists does not have a proprietary interest in the continued funding of the National Historical Publications and Records Commission, and its membership does not constitute a bureaucracy trying to perpetuate itself in jobs.

Why, then, does the Society of Mississippi Archivists go on record in favor of the continued funding for the National Historical Publications and Records Commission? Certainly, we recognize and accept the need for cutbacks in federal spending. The ever-burgeoning federal bureaucracy and the programs it administers has run rampant for far too long and does indeed threaten the economic survival of the nation. Therefore, it is our belief that the Reagan Administration's projection for eliminating the National Historical Publications and Records Commission's funding is not a bad cut, but rather a "misinformed" cut.

Waste in government spending and bureaucratic entrenchment appears to occur more on the federal level than the state and local levels of government. As one who administers the state historic preservation program for Mississippi, I can attest to this circumstance firsthand. It is staggering to think that the United States Department of Agriculture has more employees than farmers in the United States. On the other hand, the National Historical Publications and Records Commission and other culturally-related programs should not be viewed in the same light as the many federally-supported programs which have run amuck. An across-the-board cut in all federal programs is unfortunate, because it affects programs such as the National Historical Publications and Records Commission which cannot stand the federal guillotine and, ironically, are in keeping with the new administration's economic and political philosophy. In other words, the National Historical Publications and Records Commission generates as many dollars as it receives and returns to the states and local governments authority and decision-making powers as to how best they document their cultural heritage. It embodies the best of the new economics and the best of the new federalism.

The National Historical Publications and Records Commission's programs are economically cost-effective and bureaucratically sound. The states and local governments have done a good job in implementing the National Historical Publications and Records Commission's grants and programs, and it would seem are being penalized for so doing. Apparently, federally-supported programs are not supposed to work in this manner, and the states and local governments are consequently being victimized by some bureaucratic self-fulfilling prophecy that we still do not understand. When a program gives more than it receives and is effective, why does the federal government throw it out along with bureaucratically-abused programs which do not work properly?

President Reagan has stated that Americans are a philanthropic people in matters relating to cultural affairs and therefore will pick up the slack, when the federal dollar is stripped away. This is perhaps true for the performing arts and historic preservation, because of their higher profile and more immediate benefits--at least in a three dimensional sense. Archives and manuscripts preservation, however, has never been supported adequately in such a manner. The federal government itself is testimony to this fact. The National Endowment for the Arts, the National Endowment for the Humanities, and the national program supported by the Historic Preservation Fund have all been "subgranting" matching funds for some time. The National Historical Publications and Records Commission, however, did not involve itself in this process until the mid-1970s, and, since 1976, the National Historical Publications and Records Commission has funded only \$6,000,000 in projects, with Mississippi receiving only \$133,929. Needless to say, there is no fat to trim in the nation as a whole and in Mississippi specifically.

For emphasis we again state that archives and manuscripts preservation has never been supported by the private or public sectors to the extent that other culturally-related programs have, and this bespeaks a tragic irony since documents of historic value are the sine qua non for preserving our history and, in the case of official gov-

ernment records, preserving our rights and privileges as citizens of the United States. Congress would never knowingly preside over the destruction of the papers of Andrew Jackson or Franklin Delano Roosevelt or the official records of our nation, including congressional papers. With the inception of the National Historical Publications and Records Commission's grants to the states, local governments and the private sector, the federal government officially committed itself to broadening its base and to establishing a framework for preserving the documentary heritage of "Mr. Everyman." One suspects now that documents preservation is considered a low priority, because its benefits are directly apparent to only a small constituency made up of scholars and antiquarians interested in things simply because they are old. As for those immediate and direct benefits, the argument could be perceived to be valid. It is not, however, and herein lies the final irony.

In our present economic plight and in the technocratic century in which we live and which marches on ineluctably, our vision has been obscured and we have forgotten something very important. We have forgotten that for all the brevity of our formal existence as a nation we still have a history. While much of modern technology is good, it nonetheless has bred a mobility, a transiency, and a rootlessness, all of which do not necessarily make for good citizens. Pride in our history is the one common link that can make us unmistakably Americans and give us shelter in the end. The documents of our past must survive, if the historians of this and future generations are to write the history books from which our children and their children learn. There will be a day when America will have to stand up and account for itself. Who is there to say that Americans will stand up at all, when their knowledge and sense of the past is stripped away from them? Would it not have been tragic had the medieval monks not labored in their cells, transcribing and preserving documents, to insure the preservation of the historical gap between the classical and modern worlds? Should we not do at least as well as they?

Finally, the amount of funds being requested for documents preservation constitutes a grain of sand, a mere crumb in the federal budget. Even if the program were not cost-effective (which it is), it can scarcely be imagined that the amount requested is too high a price for the non-economic dividends paid. Philosophically and economically, it is America's last true bargain.

We seek your help.

Sincerely yours,

Robert J. Bailey
President

(For responses see following pages.)

United States Senate

WASHINGTON, D.C. 20510

April 28, 1981

Mr. Robert J. Bailey
Society of Mississippi Archivists
P. O. Box 1151
Jackson, Mississippi 39205

Dear Robert:

Thank you for your recent letter regarding funds for the National Historical Publications and Records Commission.

I am supporting the Reagan plan to cut government spending substantially. Of course, in keeping with my duties and responsibilities to the people of Mississippi, I do feel that I must make a special review of the various programs proposed to be cut. This includes the National Historical Publications and Records Commission. Some of them are quite important to Mississippi while others are not. Some of the programs I feel should be cut a great deal more than the President proposes while others seem to have been cut too much.

I have voted so far in favor of some particular adjustments, but well within the framework of the overall figure the President has proposed as his budget. In the final analysis, I will support the total budget figure proposed by President Reagan.

Your expression of interest is most helpful, and I am glad to hear from you.

Your friend,

A large, stylized handwritten signature in black ink, reading "John C. Stennis". The signature is written over the typed name and title.

John C. Stennis
United States Senator

JCS/ba

G.V. "SONNY" MONTGOMERY
3RD DISTRICT, MISSISSIPPI

2184 RAYBURN HOUSE OFFICE BUILDING
AREA CODE (202) 225-5031

DISTRICT OFFICE:
MERIDIAN, MISSISSIPPI 39301
AREA CODE (601) 693-6681

-14-

COMMITTEES:
ARMED SERVICE
VETERANS' AFFAIRS

ADMINISTRATIVE ASSISTANT:
JACK VANCE

Congress of the United States
House of Representatives
Washington, D.C. 20515

April 28, 1981

Mr. Robert J. Bailey, President
Society of Mississippi Archivists
Post Office Box 1151
Jackson, Mississippi 39205

Dear Robert:

This is to acknowledge and thank you for your recent correspondence concerning your support for the continued funding of the National Historical Publications and Records Commission. I appreciate your bringing this to my attention and apprising me with such an in-depth explanation of the need for the services available through the program.

Robert, it is with the help of professional expertise such as this that is so helpful with my legislative decisions. Your invaluable comments will certainly be considered as we move closer with Congressional action on the President's budget request.

As you know, it is going to be difficult for any program to escape budget cuts, but I assure you that I will keep your supportive position in mind, as well as that of the Society of Mississippi Archivists, when this comes to the House Floor for a vote.

Again, thank you for your correspondence as I found it most beneficial.

With warmest regards, I am,

Sincerely,

GILLESPIE V. MONTGOMERY
Member of Congress

GVM:ab

THAD COCHRAN
MISSISSIPPI

-15-

COMMITTEE ON
AGRICULTURE, NUTRITION,
AND FORESTRY

COMMITTEE ON
APPROPRIATIONS

SELECT COMMITTEE ON
ETHICS

United States Senate

WASHINGTON, D.C. 20510

May 4, 1981

Mr. Robert J. Bailey
Society of Mississippi
Archivists
P. O. Box 1151
Jackson, Mississippi 39205

Dear Mr. Bailey:

Thank you for your recent correspondence regarding proposed cuts in funding for the National Historical Publications and Records Commission..

I very much appreciate your advising me of your support for this program. You may be assured that I will give careful consideration to the merits of all programs during the difficult but necessary task of reducing federal spending.

Thank you again for writing and sharing your views with me.

Sincerely,

THAD COCHRAN
United States Senator

TC/ab

TRENT LOTT
5TH DISTRICT, MISSISSIPPI

REPUBLICAN WHIP

RULES COMMITTEE

ADMINISTRATIVE ASSISTANT
TOM H. ANDERSON, JR.

-16-

2400 RAYBURN BUILDING
WASHINGTON, D.C. 20515
202-225-5772

Congress of the United States
House of Representatives

Washington, D.C. 20515

May 14, 1981

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Mr. Robert J. Bailey
Society of Mississippi Archivists
P. O. Box 1151
Jackson, Mississippi 39205

Dear Mr. Bailey:

Thank you for your letter of April 20 and for your most helpful comments pertaining to the President's budget revisions as they affect the Historical Publication and Records Commission.

As you are probably already aware, the President did propose an end to federal funding of Commission grants as a part of his program for economic recovery and budget revisions. Authorization for these grants expires at the end of FY 81 and the expiration of the legislation will affect the federal funding of these grants only. All other activities of the Commission are already authorized in the statutes of the National Archives. Therefore, the Administration has not submitted any reauthorizing legislation.

It is, however, my understanding that pertinent legislation reauthorizing the grant program has been introduced in the form of H.R. 2979 and has been considered by the Government Operations Committee. The bill, as reported on May 7, is scheduled for a vote on the floor of the House on May 19 under a suspension of the rules.

I appreciate very much your letting me know your interest in this matter and I will certainly keep your views in mind as I am called on to consider the pending bill.

Sincerely,

Trent Lott

TL/fm

United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 97th CONGRESS, FIRST SESSION

Vol. 127

WASHINGTON, FRIDAY, MARCH 6, 1981

No. 37

Senate

On March 6, Sen. Max Baucus (D-MT) introduced S. 649, the Artist's Tax Equity and Donation Act, with cosponsors Richard Lugar (R-IN), Robert Kasten (R-WI), Patrick Leahy (D-VT), and Harrison Williams (D-NJ). The bill would provide a tax deduction equal to the fair market value of artwork or manuscripts donated by the creator to a library or museum -- the same deduction which is already available to collectors of such works who donate them to nonprofit institutions. Reprinted below is Sen. Baucus' introductory statement plus the text of S. 649, and supportive statements from several organizations including the American Library Association and the Association of Research Libraries, and resolutions passed by ALA and the White House Conference on Library and Information Services. Similar bills have been introduced in the House by Rep. William Brodhead (D-MI, HR 148) and Rep. Frederick Richmond (D-NY, HR 444).

(Page S1913)

By Mr. BAUCUS (for himself, Mr. LUGAR, Mr. KASTEN, Mr. LEAHY, and Mr. WILLIAMS):

S. 649. A bill to amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items; to the Committee on Finance.

ARTIST'S TAX EQUITY AND DONATION ACT OF 1981

● Mr. BAUCUS. Mr. President, it is with great pride that I introduce today the Artist's Tax Equity and Donation Act of 1981. I am pleased to have a number of my colleagues join me in this effort: Senators LUGAR, KASTEN, LEAHY, and WILLIAMS.

Enactment of this bill will accomplish several important objectives. The Artist's Tax Equity and Donation Act will enhance the ability of our nonprofit and government institutions to acquire and preserve this Nation's cultural and artistic treasures; it will promote charitable donations of artistic gifts to our Nation's repositories of our cultural heritage; and it will encourage productivity by creative individuals who are now discouraged by the taxation of the fruits of their labor at death or upon disposition of their works.

The Artist's Tax Equity and Donation Act will correct some of the special tax

problems artists face because of the nature of their profession. Current Federal tax laws unfairly treat artists and their heirs. My proposal will go a long way toward removing the major tax inequities now facing the creators of valuable, cultural, artistic and literary materials.

VALUATION OF CERTAIN ITEMS CREATED BY A DECEDENT

The Artist's Tax Equity and Donation Act consists of two provisions. First, the bill amends present estate tax laws to ease the burden of inheritance taxes for the heirs of artists. Current Federal estate tax laws are unfair not only to America's artists and their families, but also to all Americans who are being deprived of an extraordinary source of our national cultural heritage as a result of these laws.

A professor at one of my State's fine universities asked me this question:

Can a civilized nation have tax laws that result in the destruction of art?

I believe the answer must be a resounding "no." Unfortunately, that is not the answer given by our country's tax laws today.

Under current tax law, the heirs of artists are required to pay estate taxes on the fair market value of inherited works of art. The important point to remember is that, for most artists, the bulk of their estate is comprised of their own unsold art, rather than other assets—like cars, jewelry, furniture, stocks

and bonds—which have a readily ascertainable value and are easily marketable.

And, unlike such items, like an expensive, rapidly appreciating piece of jewelry, which are held for investment purposes, artworks often remain in the creator's estate for the simple reason that the artist was unable to sell them, or even give them away to a museum or charity. Ironically, when the artist is alive and does donate his or her work, our tax laws only permit a charitable deduction equal to the artist's cost of materials in the work. Yet, when the artist dies, the very artwork which could not be sold or even given away are, at that instance of death, mystically transformed into valuable assets which are subject to estate taxes computed on their full market value—a value which is speculative at best.

I cannot overstate the devastating impact that these tax laws have on an artist's family. Families of artists, who are unable to sell their creative works, have had to live on limited, moderate incomes and find that, at the moment of the artist's death, they suddenly become wealthy because of that same unsold art. But that wealth is illusory for all but tax purposes.

Actually, families faced with an enormous estate tax bill due on unsold works often do not have sufficient money on hand to pay the tax bill. So, the artwork must be sold in order to pay the estate

tax due on them. It is at that time, the artist's family is faced not only with a limited market, but also with a buyer's market. In these desperation sales, collectors and other buyers can get the art for a bargain. Hence, the very artwork, which when unsold were valued at fair market value for tax purposes, often have to be sold at prices far below market value in order to pay the estate tax.

Many times, even the sale of the artwork will not bring in enough money to pay off the tax bill. Other assets must then be sold to raise the needed additional capital—and sometimes this means selling the family home. This is exactly what happened to the widow of "Pogo" creator, Walt Kelly. In a newspaper article several years ago, Selby Kelly said that after her husband's death, the first legal advice given her was to declare bankruptcy. Mrs. Kelly said:

I didn't take that advice, but, I was forced to sell our home, a beautiful brownstone—and live very simply today.

Mrs. Kelly went on to say that she was able to survive financially during this period because, a cartoonist herself, she was able to continue many "Pogo" projects and thus produce enough income to pay the tax bills.

What happened to Mrs. Kelly is not an isolated incident. Regrettably, reports of similar situations—and ones where the families are not even as fortunate as Mrs. Kelly was in being able to generate some income by continuing her husband's projects—are becoming commonplace. No wonder then, that artists, painfully aware that their creative work may, at their death, place their families in severe financial jeopardy, are producing less and are actually destroying the very art they worked so hard to create. A few years ago, Arizona artist, Ted DeGrazia burned his paintings worth \$1.5 million because his wife simply could not afford to inherit them. Other artists voiced like intentions.

What a waste of talent. What an unfair burden upon artists and their families. What a blow to our Nation's cultural heritage. What a loss to all Americans.

My proposal would end this inequity in a very simple way. The bill would give the executor of an artist's estate an optional method of estate tax evaluation of unsold created works. Thus, the executor could elect, for estate tax purposes only, either first to value the works at their fair market value, as under present law, or second, to value the artwork at the cost of the materials used to create them.

Essentially, this provision relieves artists of the agonizing pressure to destroy the fruits of their own labor in order to protect their families, and end the tragedy suffered by artist's families in having to sell the artwork to pay the estate taxes. It would allow each created work to achieve its own true value.

TAX TREATMENT OF DONATED WORKS

The second provision of the Artist's Tax Equity and Donation Act is designed to reverse the decline in donations of art to nonprofit institutions. This provision

would permit the creator to receive a deduction equal to the fair market value of the work. Collectors of artwork now enjoy favorable tax treatment when donating their work. My bill simply places artists on an equal footing by allowing them also to receive this tax benefit.

Present law, adopted in 1969, allows an artist to deduct only the cost of the materials when donating the work to a museum. Study after study has confirmed the devastating impacts of the 1969 law. The creators of artworks have virtually stopped donating their works to public and government institutions.

Prior to 1969, the creators of artwork, including goods created by public officials, could be donated to libraries, archives, and other nonprofit institutions in return for a large tax deduction for those contributions. Congress decided to change the Tax Code specifically to stop some elected officials from using and abusing this tax privilege. But, when Congress closed this loophole for elected officials, it unintentionally also changed the tax laws that allowed creators to contribute their artworks, manuscripts, and compositions to museums and libraries. Ironically, the 1969 amendments preserved this tax break for the collector, but denied it to the creator of the work.

Mr. President, we have had over a decade to evaluate the impact of the 1969 tax law. To an astounding degree, creators are failing to donate their works to public and government institutions. The 1969 law has had the effect of drying up a critical source of art for our universities, museums, and other public institutions. And, the public has been deprived from increasing access to this Nation's most precious treasures.

The Artist's Tax Equity and Donation Act will, therefore, restore the pre-1969 tax treatment for donations made by the creators of artwork. This legislation, however, will retain the prohibition regarding contribution of official papers by elected officials.

The work of America's artists forms a record of the emotions and ideas of generations of Americans. Nothing tells us more about ourselves or our past than the works of these very special people. My State of Montana boasts some of the most famous Western artists and literary figures of our history. Yet, the present tax laws pose enormous problems for the preservation of their works.

My proposal will alleviate the burdens which the present Tax Code imposes on artists and their families all across America. Artists will benefit from the bill. But, the real beneficiaries will be the public. Passage of this bill will encourage creators to produce and enhance the ability of our nonprofit and government institutions to acquire and preserve for all generations a chronicle of our Nation's great history.

Mr. President, I have developed this legislation in consultation with many of the major organizations interested in the arts. This measure enjoys widespread support and I am grateful to those individuals who have worked with me.

Several organizations have conveyed

their formal support for the Artist's Tax Equity and Donation Act. I ask that the text of the bill be printed in the Record. I also ask that letters by the American Library Association, American Arts Alliance, Association of Research Libraries, and the Mississippi Valley Collection in Tennessee be printed in the Record at this point.

The bill and letters follow:

S. 649

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Artist's Tax Equity and Donation Act of 1981".

SEC. 2. CHARITABLE CONTRIBUTIONS OF CERTAIN ITEMS CREATED BY THE TAXPAYER.

Subsection (e) of section 170 of the Internal Revenue Code of 1954 (relating to certain contributions of ordinary income and capital gain property) is amended by adding at the end thereof the following new paragraph:

"(4) SPECIAL RULE FOR CERTAIN CONTRIBUTIONS OF LITERARY, MUSICAL, OR ARTISTIC COMPOSITIONS.—

"(A) IN GENERAL.—In the case of a charitable contribution of any literary, musical, or artistic composition, any letter or memorandum, or similar property if such property was created by the personal efforts of the taxpayer making such contribution, the amount of such contribution shall be the fair market value of the property contributed at the time of such contribution and no reduction in such amount shall be made under subparagraph (A) or (B) of paragraph (1).

"(B) CERTAIN CONTRIBUTIONS BY PUBLIC OFFICIALS.—Subparagraph (A) shall not apply in the case of any charitable contribution of any letter, memorandum, or similar property which was written, prepared, or produced by or for an individual while such individual was an officer or employee of the United States or of any State (or political subdivision thereof) if the writing, preparation, or production of such property was related to, or arose out of, the performance of such individual's duties as such an officer or employee."

SEC. 3. VALUATION OF CERTAIN ITEMS CREATED BY THE DECEDENT FOR ESTATE TAX PURPOSES.

(a) IN GENERAL.—Part III of subchapter A of chapter 11 of the Internal Revenue Code of 1954 (relating to gross estate) is amended by inserting after section 2032A the following new section:

"SEC. 2032B. VALUATION OF CERTAIN ITEMS CREATED BY THE DECEDENT.

"(a) GENERAL RULE.—If—

"(1) the decedent was (at the time of his death) a citizen or resident of the United States, and

"(2) the executor elects the application of this section,

then, for purposes of this chapter, the value of qualified creative property shall be determined under subsection (b).

"(b) VALUE OF QUALIFIED CREATIVE PROPERTY.—For purposes of subsection (a), the value of qualified creative property of the decedent shall be an amount equal to the adjusted basis (within the meaning of section 1011) of the decedent in such property immediately before his death.

"(c) QUALIFIED CREATIVE PROPERTY DEFINED.—For purposes of this section, the term 'qualified creative property' means any copyright, any literary, musical, or artistic composition, any letter or memorandum, or any similar property—

"(1) which was held by the decedent at the time of his death, and

March 6, 1981

CONGRESSIONAL RECORD—SENATE

S 1915

"(2) which was created by the personal efforts of the decedent.

"(d) ELECTION.—The election under this section shall be made not later than the time prescribed by section 6075(a) for filing the return of tax imposed by section 2001 (including extensions thereof), and shall be made in such manner as the Secretary shall by regulations prescribe."

(b) CONFORMING AMENDMENT.—The table of sections for such part III is amended by inserting after the item relating to section 2032A the following new item:

"Sec. 2032E. Valuation of certain items created by the decedent."

SEC. 4. EFFECTIVE DATES.

(a) CHARITABLE CONTRIBUTIONS.—The amendment made by section 2 shall apply to contributions made after December 31, 1980.

(b) ESTATE TAX VALUATION.—The amendments made by section 3 shall apply to estates of decedents dying after December 31, 1980.

AMERICAN LIBRARY ASSOCIATION,
Washington, D.C., February 19, 1981.

Hon. MAX BAUCUS,
U.S. Senate,
Washington, D.C.

DEAR SENATOR BAUCUS: I am writing to inform you of the strong support of the American Library Association for legislation you plan to introduce restoring a tax incentive for authors and artists to donate their creative works to libraries and museums. The American Library Association is a nonprofit educational organization of over 35,000 librarians, library trustees and public-spirited citizens dedicated to the development of library and information service for all the American people.

Prior to the Tax Reform Act of 1969, 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. Since 1969, such deductions have been limited to the cost of the materials used to produce the composition.

As a result, donations of manuscripts and papers from authors and other figures to libraries have dwindled drastically. The Library of Congress, for instance, has received only 15 new literary manuscript collections in the last ten years. In prior years, 15 to 20 such gifts were received annually. In addition, some 35 well-known composers have ceased donating music manuscripts, including Samuel Barber, Aaron Copland and Walter Piston. A number of leading artists no longer make gifts to the Library of original works, including several New Yorker cartoonists.

Other libraries report a similar decline. A fact sheet summarizing the results of a recent survey of the effects on libraries of the Tax Reform Act of 1969 is attached. Since libraries are generally unable to compete for manuscripts on the open market, 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.

I would also call your attention to the attached resolution in favor of restoring a tax incentive for such donations adopted by the American Library Association in June 1979, and a similar resolution (also attached) approved by the White House Conference on Library and Information Services in November 1979. Two-thirds of the over 1,000 White House Conference delegates were

lay persons with no direct connection to libraries, indicating widespread citizen support for such legislation.

The American Library Association is most appreciative of your interest and support in this matter, and stands ready to provide any further information or assistance you may require.

Sincerely,

EILEEN D. COOKE,
Director.

MANUSCRIPT DONATIONS TO LIBRARIES—EFFECT OF THE 1969 TAX REFORM ACT

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. Since 1969 such deductions have been limited to the cost of the materials used to produce the composition. In July 1979 Norman Tanis and Gayle Goldberg from the library at California State University, Northridge, surveyed over 200 libraries to determine the effect of the 1969 law on manuscript donations to libraries. In summary, their survey indicates:

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 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. With tighter budgets, libraries are at a disadvantage in competing for manuscripts offered for sale. The highest bidder for an item may be outside the state or region where it was produced, or in some cases, outside the United States entirely.

5. The loss of valuable archival materials is indeterminable. Specific instances of manuscript collection losses directly attributable to lack of tax deductions were cited by many responding libraries. However, the number of authors, artists, and composers who may have come forward with manuscript donations had the Tax Reform Act not been in effect will never be fully known.

Among the librarians reporting, the following comments are illustrative:

California.—The Act has had a significantly deleterious effect upon this library's acquisition of scholarly materials that would otherwise have come our way, including literary manuscripts and correspondence and scientific notebooks.

Colorado.—The elimination of tax deductions for originators of documents has very much limited our ability to acquire literary manuscripts by donation. The interests of students and faculty at this institution and elsewhere would be well served by a liberalization of the law.

Illinois.—The need to sell manuscripts, rather than donate them, can lead to their increased acquisition by individuals, rather than by institutions, thus limiting their bibliographical and physical accessibility. Acquisition through sale can tend to result in the illogical location of materials, separating manuscripts from other closely related materials, more than acquisition through donation. It is quite possible that long-term results of the law will be a broader scattering of like resources and diminished

accessibility of those resources for research nationally.

Kansas.—We have received a fairly large quantity of authors' 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. We have catalogued these deposit collections and (with the depositors' permission) made them available to researchers on a limited basis. If no liberalization takes place, these collections will ultimately be removed, we will be out a packet of professional time and money and a lot of researchers will be greatly discommoded.

Louisiana.—For visual materials such as drawings and paintings, there is absolutely no incentive to make donations to the library. For a time we were attempting to build a collection of contemporary Louisiana art work through donations but a number of artists we approached said that it wasn't worth their while to donate under present tax restrictions. A number of Louisiana photographers said the same thing; in the case of photography this is particularly unfortunate, as some of the work was of considerable research value.

Missouri.—The denial of tax deductions has had a punitive effect on both the creators and the library and has resulted, in our opinion, in a serious disruption to scholarship inasmuch as manuscripts created since 1970 have by and large not been available to researchers who need them. There are several instances in which we hold the personal and literary papers, correspondence, etc., of significant American literary figures only up to 1970. Papers created since then have been retained (safely, we trust) in the authors' hands, pending a change in the law. We are now, of course, talking about a ten-year gap in the public record.

New Hampshire.—We know of several local writers who would have otherwise been willing to give us their papers. They now prefer to sell their manuscripts and we generally cannot afford to buy them. Often the papers go out of state to less appropriate institutions.

New York.—One very recent case: a well-known writer, a donor to this library in the past, put certain of his manuscripts on the open market. We had some related materials already; unfortunately, we could not compete.

Pennsylvania.—Since 1969 the direct gift of self-created manuscripts has declined. Two manuscript acquisition procedures have increased significantly: (1) More material is placed on deposit for future consideration of purchase or for future changes in the tax law. This has resulted in more complicated arrangements and uncertainty in the future status of the material. (2) More gift offers are withdrawn once the donor is informed of the tax situation.

Rhode Island.—Our efforts to acquire donations have met with continued frustration. The number of unsolicited offers has declined as well. As a result, we have been forced to compromise our rule against accepting collections on deposit and additional strains have been placed on our acquisitions budget.

Texas.—In some cases, it has meant that a gift most suited for one library has instead gone to another library which could pay more for it. In other cases, it has meant that works could not be given to libraries even when their authors would have preferred to give them and would have under the old laws.

Virginia.—One young author, approached after the law went into effect, 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 this institution, but the library had no funds to purchase it, so it lost the collection.

Wisconsin.—Several potential donors have expressed regrets when introduced to the realities of the 1969 Act, and if our limited experience reflects the national scene, the total losses to the nation's libraries must be staggering.

Wyoming.—No precise figures are available, but I estimate a 25 percent decrease in the numbers of donors of manuscripts and letters.

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 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.

TAX INCENTIVES FOR DONATIONS OF AUTHORS AND ARTISTS

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 compositions, and donations to libraries have been severely reduced, 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 a tax incentive 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 United States Congress enact legislation restoring a tax incentive for authors and artists to donate their creative works to libraries and museums.

AMERICAN ARTS ALLIANCE,
February 25, 1981.

Hon. MAX BAUCUS
Dirksen Senate Office Building,
Washington, D.C.

DEAR SENATOR BAUCUS: On behalf of the over 400 nonprofit professional arts institutions of the American Arts Alliance, I would like to express our deep gratitude for your introduction of the Artists' Tax Equity and Donation Act of 1981. Passage of this legislation would remedy much of the inequity

which was imposed upon artists as an unexpected consequence of the 1969 tax reforms.

As you know, the Tax Reform Act of 1969 prohibited creators of artwork from taking a tax deduction for the fair market value of the work they contribute to tax-exempt organizations. The primary objective of this legislation was to prevent public officials from abusing the tax system by taking a deduction for the donation of their personal papers. Not a thought was given to the effect of a change in this legislation on the nation's scholars, musicians, and visual artists. Once again, this small, but invaluable, group of Americans was forced to suffer, because of the indiscretions of others.

For over a decade many of these creative Americans have been reluctant to make contributions of their works, because they would receive a deduction only for the cost of their materials. As a consequence, valuable research data and collections are not in the public domain. Gifts to museums and libraries have fallen dramatically, and an entire generation of future scholars has not had access to an important segment of American culture. We must not allow our tax system to deter the progress of this nation's civilization!

In attempts to remedy this unfortunate situation, bills have been introduced in Congress in order to rectify inequities in the laws to allow artists to be treated as equitably as other individuals who make charitable contributions. The Alliance is grateful to you for your attempt to provide fair tax treatment to American artists.

The second provision of your bill is also extremely important. Tax laws have unintentionally treated artists unjustly concerning their estates. Presently, works of art for estate tax purposes are taxed at their fair market value. This provision contradicts sharply with the law that allows an artist who donated the same work shortly before his death to deduct only the cost of materials. Requiring the artist's estate to be taxed at fair market value often imposes a great burden on the heirs. This situation has caused artists in extreme cases to destroy great works of art. Your bill allowing the valuation of artworks to be the adjusted basis of the property immediately before the death of the artist, would solve a major problem plaguing artists and their heirs.

Members of the Alliance, which includes a large number of art museums, and all Americans who wish to encourage the availability and preservation of our cultural heritage, are grateful to you for introduction of this legislation.

Sincerely,

ANNE G. MURPHY,
Executive Director.

ASSOCIATION OF RESEARCH LIBRARIES,
Washington, D.C., February 13, 1981.

Hon. MAX S. BAUCUS,
1107 Dirksen Senate Office Building,
Washington, D.C.

DEAR SENATOR BAUCUS: I am writing on behalf of the Association of Research Libraries, representing 111 major research libraries in North America, to express strong support for legislation which would restore a tax incentive for authors and artists to donate their creative works to libraries and museums.

The tax incentive for contribution of manuscripts and papers to libraries, which prevailed prior to the Tax Reform Act of 1969, enabled research libraries throughout the nation to acquire valuable collections of original research materials from authors, musicians, and scholars. These collections represent an important record of America's cultural heritage and provide researchers with the raw material for study.

Since 1969 such donations have greatly

dwindled; member libraries of our Association have noted decreases of as much as 90 percent. Collections which would formerly have been given to libraries are now often broken up and offered for sale. Important manuscripts and papers may end up in the hands of private collectors because libraries, faced with curtailed funds, have been unable to purchase them. The result is that important bodies of original research materials are unavailable to the public.

As the resolution of the White House Conference on Library and Information Services indicated, "an entire generation of literary papers may be lost to future scholars through lack of an incentive to donate them to libraries."

We understand that you plan to introduce legislation that, by restoring the tax incentive for donating creative work to libraries and museums, will begin to repair the loss to the public of these important documents. We thank you for your efforts and extend our strong support.

Sincerely,

RALPH E. MCCOY,
Interim Executive Director.

THE MISSISSIPPI VALLEY COLLECTION,
Memphis, Tenn., February 18, 1981.

Sen. MAX BAUCUS,
U.S. Senate, Washington, D.C.

DEAR SENATOR BAUCUS: A mailing from the Society of American Archivists has just informed me of the good news that you plan to introduce a bill that will help the collection development in cultural institutions. Once creative persons are again able to get tax deductions for the full fair market value of their papers or works of art, archives, libraries, and museums will be able to attract many valuable collections.

The 1969 tax reform act only allowed people to deduct the cost of copying material donated in their lifetimes to a cultural institution. This act retarded donations and even forced donors to quit donating their materials. In one instance affecting my department, a prominent Tennessee writer Jesse Hill Ford stopped donating his papers to the Mississippi Valley Collection, since we could not begin to buy his papers from him. Mr. Ford unfortunately does not make enough personal income that he could afford to subsidize our collection. Multiply this instance many times across the nation and you have a serious problem in preserving the nation's cultural heritage.

I wish you the best of luck in shepherding your bill all the way through. Enclosed are copies of letters I wrote to Senators Howard Baker and Jim Sasser in support of your bill; let us hope that they are moved by my epistles.

Cordially,

ELEANOR MCKAY, Curator. ●

RESOLUTIONS ADOPTED AT 1981 ANNUAL BUSINESS MEETING
(All Passed Unanimously)

WHEREAS, the Society of Mississippi Archivists is a private, non-profit organization whose major goal is the promotion of archives and manuscript preservation; and,

WHEREAS, the members of the Society of Mississippi Archivists are concerned with the preservation of records which document the history of the people of the United States of America to provide for a better future for the people of the United States of America; and,

WHEREAS, the budget recommendations of the Reagan Administration eliminate the National Historical Publications and Records Commission; and,

WHEREAS, the National Historical Publications and Records Commission has provided a vital service to the preservation of records which document the history of the people of the United States of America,

BE IT THEREFORE RESOLVED that the said society by a vote of its membership on April 7, 1981, strongly urges the continued funding of the National Historical Publications and Records Commission at a level not less than \$3,000,000; and

BE IT FURTHER RESOLVED that copies of this resolution be sent to the Mississippi Congressional delegation; Edward R. Roybal, Chairman of the House Subcommittee on Treasury, Postal Service, and General Government; Mark Hatfield, Chairman of the Senate Committee on Appropriations; James Abdnor, Chairman of the Senate Subcommittee on Treasury, Postal Service, and General Government; Jack Brooks, Chairman of the House Government Operations Committee; Glenn English, Chairman of the House Subcommittee on Government Information and Individual Rights; William V. Roth, Jr., Chairman of the Senate Governmental Affairs Committee; Ted Stephens, Chairman of the Senate Subcommittee on Civil Service, Post Office, and General Services; Ann Morgan Campbell, Executive Director of the Society of American Archivists; and Frank Burke, Director of the National Historical Publications and Records Commission.

WHEREAS, the Society of Mississippi Archivists is a private, non-profit organization whose major goal is the promotion of archives and manuscripts preservation; and,

WHEREAS, the Coalition To Save Our Documentary Heritage is organized to seek continued funding for the National Historical Publications and Records Commission despite the Reagan administration's budget recommendations, which will eliminate funding for the National Historical Publications and Records Commission after September 30, 1981,

BE IT THEREFORE RESOLVED that the membership of the Society of Mississippi Archivists direct President Robert J. Bailey to draft a statement on behalf of the Society of Mississippi Archivists to be sent to appropriate subcommittees with the request that the statement be inserted into the hearing record on behalf of the Society of Mississippi Archivists.

WHEREAS, the archival profession is the keeper of the records of government; and,

WHEREAS, one of the fundamental principles of the archival profession is equal access to archival materials; and,

Resolutions, cont.

WHEREAS, the Legislature of the State of Mississippi in its recently completed session failed to guarantee public access to the records of the state government,

BE IT THEREFORE RESOLVED BY THE SOCIETY OF MISSISSIPPI ARCHIVISTS at its third annual meeting, April 7, 1981, that the Society endorses open records legislation guaranteeing the right of equal access to the records of state government; and,

BE IT FURTHER RESOLVED that the Society urges the Mississippi legislature at its next session to enact adequate open records legislation re-confirming the basic right of access to the records of government.

SOCIETY OF MISSISSIPPI ARCHIVISTS

1981 - 1982 COMMITTEES

Awards Committee

Patricia Galloway, Chair; Robert J. Bailey, Frances Boeckman, Jo Cille Hafter, Henry Simmons.

Next Meeting: Unscheduled

Committee on The Primary Source

William Hanna, Chair; Robert J. Bailey, H. T. Holmes, Madel Morgan, Anne Wells.

Next Meeting: Early June, 1981.

Membership Committee

Ana Gordon, Chair; Gloria Atkinson, Virgia Brock-Shedd, Frances N. Coleman, Sid Graves, Julia Guice.

Next Meeting: Not Scheduled

Ways and Means Committee

William Hanna, Chair; Robert J. Bailey, Bernice Bell, Ana Gordon, H. T. Holmes, David Sansing, Ronald Tomlin.

Next Meeting: May 20, 1981, Archives and History Building, Jackson.

"...no other profession calls for more various talents."

MEMBERSHIP APPLICATION FORM

1980 - 1981 Membership Year

NAME _____

ADDRESS _____

PHONE NO. _____

Annual dues are \$5.00. Please make checks payable to The Society of Mississippi Archivists and send this form and dues to Joseph Mika, Treasurer, Society of Mississippi Archivists, P. O. Box 5146, Southern Station, Hattiesburg, Mississippi 39401. The membership year runs from October 1 to September 30 . Current members will receive a membership renewal notice in September.