

## DANCE/USA ADVOCACY UPDATE ON TAX REFORM

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## Dance/USA Advocacy Update on Tax Reform

By Dance/USA

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Dance/NYC works in alliance with [Dance/USA](#), the national service organization for professional dance.



Following the Senate's passage of its version of tax reform, the House and Senate are now moving to reconcile their two tax reform bills in a joint conference committee. Like the House legislation, the Senate bill retains the charitable deduction and it doubles the standard deduction, which would make this giving incentive unavailable to 95 percent of taxpayers. When combined with proposed changes to corporate and estate tax, this could result in a decrease in giving of up to \$20 billion annually.

As a member of the Charitable Giving Coalition, Dance/USA has advocated to both the House and Senate that a universal charitable deduction available to all taxpayers, whether they itemize or not, is a simple solution. Representative Mark Walker (R-NC) and Senator James Lankford (R-OK) both proposed a universal charitable deduction that was not included in either the House or Senate-passed bill.

Dance/USA continues to urge Congress to support charities and the communities they serve by including a universal charitable deduction available to all taxpayers. Please continue to raise your voice and [urge your lawmakers to support a universal charitable deduction](#)

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There are several additional provisions impacting the charitable community, as well:

- Both bills would repeal the Pease limitation, which currently reduces all deductions for high-income taxpayers.
- The House bill would double current estate tax exemptions and then phase it out, while the Senate bill would retain the estate tax but double the amount exempted.
- The Senate bill would require tax-exempt organizations to calculate separately the net unrelated taxable income of each unrelated trade or business, which could lead to greater tax liabilities for nonprofits. Currently, charities calculate the aggregate of the taxable income. The House bill does not address this.
- The House bill would repeal the Johnson Amendment, which currently prohibits nonprofits from partisan politics and electioneering. Dance/USA and the majority of the charitable sector have opposed this repeal, as the nonprofit sector is stronger when focusing on issues rather than partisan politics. The Senate bill does not address this issue.

Thank you for your ongoing advocacy!

To learn more about these and other issues, [visit Dance/USA's advocacy page](#). And please take a minute to join arts advocates from across the U.S. in urging Congress to support policies and legislation that impact the arts sector.

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