

Culture, Arts, Libraries, and Museums Emergency Relief (CALMER) Act

**Lead sponsors: Rep. Carolyn B. Maloney (NY-12)
Rep. Jerry Nadler (NY-10)**

**Contacts: Danielle Sumner (Rep. Maloney) - Danielle.Sumner@mail.house.gov
Melissa Connolly (Rep. Nadler) - Melissa.Connolly@mail.house.gov**

The CARES Act included critical emergency funding and relief provisions for the arts and cultural nonprofit sector. However, more assistance is needed to allow our nation's libraries, museums, and arts and cultural nonprofit organizations to survive the COVID-19 crisis. This sector is critical to our national economy and to communities across the country; the arts and cultural nonprofit sector directly employs more than 5 million Americans and comprises approximately 4.5% of U.S. GDP. The CALMER Act increases funding to arts institutions, incentivizes charitable giving, extends tax breaks to nonprofits, and increases nonprofit access to loans and loan forgiveness programs.

Grant Funding

- Provides additional emergency relief funding for NEA, NEH, and IMLS grant programs created in CARES Act:
 - \$4 billion in emergency relief funding for NEA
 - \$4 billion in emergency relief funding for NEH
 - \$6 billion in emergency relief funding for IMLS
- Expands NEA and NEH grant eligibility to all arts/cultural nonprofit organizations, regardless whether they've received grants in the past four years

Charitable Giving

- Removes the \$300 charitable deduction cap implemented in CARES and allows taxpayers to claim the deduction on 2019, 2020, and 2021 taxes
- Extends the suspension of the 50%-of-adjusted-gross-income (AGI) limitation for individuals and the 25% AGI limitation for corporations through 2021

Payroll Tax Break

- Gives 501(c)(3) nonprofits a payroll tax holiday for 2020

Loan Accessibility, Flexibility, and Forgiveness

- Extends PPP loan forgiveness to all nonprofit institutions
- Adjusts Main Street Lending Program regulations for nonprofits:
 - Gives loan forgiveness to 501(c)(3) nonprofits with fewer than 500 employees
 - Eliminates the minimum loan size for nonprofits so nonprofits don't have to borrow more than they need