

Resolution N°. 5

July 26, 2023

Subject: *Resolution in Support of the Performing Artist Tax Parity Act of 2023*

Tax Parity Act Resolution

Whereas, The Performing Artist Tax Parity Act (“PATPA”), was introduced in the U.S. House of Representatives during the 116th Congress, and again in both the House and U.S. Senate in the 117th Congress; and

Whereas, The bill was originally co-sponsored by Reps. Judy Chu (D-CA), a long time ally of the American Federation of Musicians of the United States and Canada (“AFM”), Vern Buchanan (R-FL) in 2019 and 2021, and Sens. Mark Warner (D-VA) and Bill Hagerty (R-TN) in 2021; and

Whereas, PATPA seeks to reform the United States Tax Code so that the Qualified Performing Artist (“QPA”) tax deduction will apply to a larger group of taxpayers who make their living as performing artists; and

Whereas, If passed, PATPA will have a profound and positive impact on musicians who play in member orchestras of the Regional Orchestra Players’ Association (“ROPA”) - namely, it would raise the income threshold under which individuals could take advantage of certain tax deductions from \$16,000 annually to \$100,000 annually; and

Whereas, ROPA strongly supports legislation such as PATPA and is grateful to AFM Legislative, Political, and Diversity Director, Alfonso Pollard, for his assistance in bringing PATPA to the attention of Congress; and

Whereas, PATPA is currently being considered by the House Ways and Means Committee; and

Whereas, A show of support for PATPA is needed to help push this important bill forward to a vote and eventual passage; therefore, be it

Resolved, That the Regional Orchestra Players' Association ("ROPA") wholeheartedly supports the passage of The Performing Artist Tax Parity Act of 2023 ("PATPA"), H.R. 2871; and be it further

Resolved, That ROPA endorses the introduction of a companion bill in the U.S. Senate; and be it further

Resolved, That ROPA urges all delegates to contact their legislators (especially their Senators); take any and all appropriate action to endorse and support PATPA; to encourage its passage; and to encourage all of their colleagues in their home orchestras to do the same.

Submitted by: The ROPA Executive Board