

RESOLUTION ON SALT-D

- WHEREAS, The Administration's proposed elimination of state-local tax deductibility from federal income taxes is a matter which may well have adverse effects on the provision of local educational efforts; and
- WHEREAS, Preliminary estimates have been made showing that state and local governments would lose \$39 billion in FY 1987 if deductibility is disallowed; and
- WHEREAS, Colleges and elementary and secondary schools would bear 42 per cent of this loss; and
- WHEREAS, 87 per cent of the funds supporting community public libraries is derived entirely from state/local levels of taxation; and
- WHEREAS, The Administration's budgetary rationale for the zero funding of library programs is based on the premise that state and local governments are in a better position to assume responsibility for basic library services; and
- WHEREAS, The lack of tax deductibility from Federal income taxes can only exacerbate the already troubled financial situation of countless American libraries; now, therefore, be it
- RESOLVED, That the American Library Association call on all members of the U.S. Congress to examine this proposed measure in light of its effect on American libraries and education.

Adopted by the Council of the
American Library Association
Chicago, Illinois
July 10, 1985
(Council Document #47)