

(S. B. 1681)

(No. 161-2020)

(Approved December 30, 2020)

AN ACT

To amend Section 3020.14 of Act No. 1-2011, as amended, known as the “Puerto Rico Internal Revenue Code of 2011,” in order to allocate one (1) percent of the revenues of the excise tax on cigarettes and tobacco products to the School of Plastic Arts, the Puerto Rico Conservatory of Music, and the Musical Arts Corporation; and for other related purposes.

STATEMENT OF MOTIVES

The arts are a tool that can change or educate a society. They are a reflection and expression of human culture, which is why they help conserve the cultural patrimony and pass it down from generation to generation. Art is a universal language that can be understood by any human being because it appeals to our senses, emotions, and ability to think. Our current education is still based on past works of art because art -in all of its forms- has never lost its importance for society.

There are three important institutions on our Island that serve as the pillars for the promotion and conservation of our arts and to educate and showcase our artists. The Conservatory of Music, the Puerto Rico School of Plastic Arts, and the Musical Arts Corporation are government institutions that focus on the development of abilities and special talents thus promoting the development of our Island’s culture and its exhibition around the world. The construction or rehabilitation of these institutions’ facilities required significant Government investment, therefore, they should be properly maintained so as to protect them and prevent their deterioration.

With the approval of Act No. 166-2013, the state sought to provide a statutory appropriation based on a formula similar to that used for the University of Puerto Rico. However, the language adopted upon the approval of Act No. 26-2017 rendered the continued use of the formula, approved a few years before, unclear.

Although this Administration has continued to appropriate funds to these important institutions for the development of the arts, the truth is that our code of laws has left these institutions at risk of losing such resources. These resources are very important for the musicians and artist who benefit therefrom even if they are modest in comparison to the General Fund.

It is a priority for this Administration to guarantee an automatic budget appropriation for the higher education institutions that specialize on the arts and music. This Legislative Assembly is committed to education and the cultural development of our people and thus promotes the appropriation of funds as are necessary to fulfill our commitment to the development of the arts.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF PUERTO RICO:

Section 1.- Section 3020.14 of Act No. 1-2011, as amended, known as the “Puerto Rico Internal Revenue Code of 2011,” is hereby amended to read as follows:

“Section 3020.14- Appropriation of Funds

The Secretary of the Treasury shall deposit the revenues collected by virtue of Section 3020.05, Section 3020.05A, Section 3020.13, and Section 3020.15, directly into the General Fund. It is hereby provided that point thirty-three percent (0.33%) of such revenues shall be allocated to the Puerto Rico School of Plastic Arts, point thirty-three percent (0.33%) shall be allocated to the Puerto Rico Conservatory of Music, and point thirty-four percent (0.34%) of such revenues shall be allocated to the Musical Arts Corporation. In the case of the School of Plastic Arts and the Conservatory of Music, the funds thus allocated shall be devoted to carry out capital works and improvements in their facilities.”

Section 2.- Effectiveness

This Act shall take effect immediately after its approval.