



REPORT

OF THE TASK FORCE

ON CULTURAL

PHILANTHROPY

Nurturing a Philanthropic Culture in Québec

June 2013

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LETTER OF TRANSMISSION FROM THE TASK FORCE

*Pauline Marois,
Premier of Québec*

*Nicolas Marceau,
Minister of Finance and the Economy*

*Maka Kotto,
Minister of Culture and Communications*

Premier Pauline Marois

Minister of Finance and the Economy Nicolas Marceau

Minister of Culture and Communications Maka Kotto

On January 17, 2013, the government assigned the Task Force on Cultural Philanthropy the mandate to pinpoint the causes of Québec's lag in the realm of cultural philanthropy and to propose possible solutions to promote private donations and access to assistance measures for cultural organizations.

At the conclusion of its meetings, analyses and reflections, the Task Force on Cultural Philanthropy is submitting to the government a report adopted unanimously by its members.

❑ An underlying conviction

First, the report is based on the conviction that culture is one of the foundation of Québec and its identity. Culture plays an essential role in Québec society. It contributes directly to enhancing Québec's profile and its development. Culture is a component of social integration and a factor that opens Québec society to the world.

At the same time, culture is an important area of activity. It creates jobs and wealth and is contributing significantly to growth in the Québec economy.

The members of the Task Force on Cultural Philanthropy believe that cultural philanthropy must, accordingly, be perceived first and foremost as a logical extension of this conviction. Donations from businesses and individuals to cultural organizations and artists are a civic commitment that concretely confirm their attachment to Québec culture and those who make it.

Cultural organizations and artists must, indeed, benefit from adequate support. They cannot rely solely on their own sources of income to finance their creation, production and dissemination activities. Cultural philanthropy seeks contributions from businesses and individuals to such support, to round out government funding.

❑ An addition to government funding, proposals explicitly aimed at culture

We are speaking of an addition to government funding.

It is clear to the task force that the government's mandate is not intended to assign to the private sector responsibilities that the Québec government now assumes. This means that cultural philanthropy and efforts to promote it must round out, not replace, government support.

The mandate that the government has assigned demands further clarification.

The proposals presented by the task force focus explicitly on philanthropic support for culture. They have been conceived as remaining confined to the cultural cause. The broadening of such measures to other fields would raise questions and challenges that the task force did not have a mandate to broach.

❑ Proposals to support the cause of culture that should mobilize all Quebecers

The proposals elaborated by the task force seek to promote disinterested support by businesses and individuals for culture. They are also intended to help artists and cultural organizations to obtain better access to such support.

If the government acts upon them, the initiatives that the task force proposes will support everyone who makes culture. They will benefit organizations big and small, in Montréal, the Capitale-Nationale and Québec's regions.

The proposals presented should mobilize all Quebecers in keeping with their means, individuals and businesses alike, major patrons of the arts and small donors.

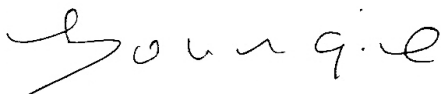
The task force has emphasized simple measures that are easy to understand and implement and inexpensive to administer.

The task force felt it was essential that the public support contemplated reflect the Québec government's ability to pay. It sought to conceive effective levers to broaden private support for culture. We are convinced that the proposals put forward satisfy this objective.

If the government adopts the recommendations presented, we believe that it is possible to increase cultural donations from individuals and businesses by 50% within four years. The objective would be attained based on initiatives that we have sought to make targeted and easy to apply.

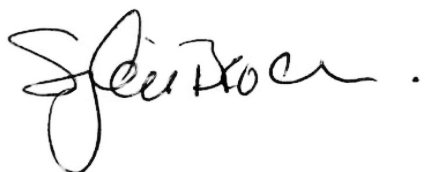
The Task Force on Cultural Philanthropy wishes to thank the government for its trust and wants to offer constructive, promising responses to the questions raised last January.

Chair of the Task Force on Cultural Philanthropy



Pierre Bourgie

Members of the Task Force on Cultural Philanthropy



Sophie Brochu,

President and Chief Executive Officer, Gaz Métro



Jo-Ann Kane,

Curator of the National Bank of Canada Collection




Benoît Desjardins,

Tax Partner, Deloitte



Michel Labonté,

Former Vice-President, Finance, Technology and Corporate Affairs, National Bank of Canada



Jacques Parisien,

Executive VP and Chief Operating Officer, Astral Média



Peter D. Simons,

President and Chief Executive Officer, La Maison Simons



Jonathan Tétrault,

Partner, McKinsey & Compagnie

SUMMARY

At the conclusion of its meetings, analyses and reflections, the Task Force on Cultural Philanthropy is submitting to the government a report adopted unanimously by its members.

The Premier established the Task Force on Cultural Philanthropy on January 17, 2013, to:

- pinpoint the causes of Québec's lag in the realm of cultural philanthropy;
- propose, in light of its observations, possible solutions to the government to promote private donations and facilitate access by cultural organizations to assistance measures.

The government also asked the task force to:

- examine Québec's lag in relation to the rest of Canada and North America with regard to cultural philanthropy;
- reflect on the means of developing a new generation of patrons of culture.

Pierre Bourgie, a businessman and patron of the arts, chaired the task force.

The task force comprised seven members from the business community: Sophie Brochu, President and Chief Executive Officer, Gaz Métro; Jo-Ann Kane, Curator of the National Bank of Canada Collection; Benoît Desjardins, Tax Partner, Deloitte; Michel Labonté, former Vice-President, Finance, Technology and Corporate Affairs, National Bank of Canada; Jacques Parisien, Executive VP and Chief Operating Officer, Astral Média; Peter D. Simons, President and Chief Executive Officer, La Maison Simons; and Jonathan Tétrault, Partner, McKinsey & Compagnie.

The Ministère des Finances et de l'Économie and the Ministère du Conseil exécutif supported the task force's deliberations.

□ An underlying conviction

First, the report is based on the conviction that culture is one of the foundation of Québec and its identity. Culture plays an essential role in Québec society. It contributes directly to enhancing Québec's profile and its development. Culture is a component of social integration and a factor that opens Québec society to the world. At the same time, it is a key mainspring in economic activity and contributes significantly to job creation and wealth creation in Québec. For those who donate, cultural philanthropy thus signals a civic commitment that concretely confirms their attachment to Québec culture and those who make it.

This explains why reflection on philanthropy is centred on support for culture. For this reason, the suggestions and proposals formulated by the task force focus explicitly on philanthropic support for culture. The broadening of such measures to other fields would raise questions and challenges that the task force did not have a mandate to broach.

❑ The approach

Within the framework of the mandate assigned to it, the task force relied on several sources of reflection and information:

- meetings of all task force members with experts, resource persons from the cultural and philanthropic milieus, and representatives of the Ministère de la Culture et des Communications, the Conseil des arts et des lettres du Québec (CALQ) and the Ministère des Finances et de l'Économie;
- the findings of the survey conducted at the task force's request among organizations supported by the CALQ and the Conseil des arts de Montréal;
- individual meetings by task force members with 50 resource persons from the cultural and philanthropic sectors;
- documentary research on support for cultural philanthropy implemented in certain foreign countries.

The task force would like to thank everyone who assisted it in this process, in particular the participants in the survey, and the representatives of the Conseil des arts de Montréal, CROP, Léger Marketing and Épisode, a consulting firm.

❑ A quantified target: increase cultural donations from \$45 million to \$68 million, a 50% increase

Overall, the Ministère des Finances et de l'Économie estimates that individuals and businesses donated just over \$45 million to culture in 2011.

According to Statistics Canada, in 2010, 85% of Quebecers made a donation, compared with 84% of Canadians overall. However, such donations were smaller than in the rest of Canada. The average annual donation was \$208 in Québec, compared with \$446 for Canadians overall. In Québec, in 2010, 3% of individual donations benefited arts and cultural organizations.

The task force has identified a quantified target for growth in cultural philanthropy that should be set in the short term. The objective proposed is that the initiatives adopted increase by 50% within four years donations to culture from individuals and businesses, which would increase such donations from \$45 million to \$68 million.

TABLE 1

Growth objective of cultural donations

	Level
Current level of cultural donations (2011)	\$45 million
Objective within four years	\$68 million
Growth in cultural donations	\$23 million
(as a percentage)	+50%

The task force is convinced that it is possible to attain this quantified target by acting in five directions that reflect its observations on cultural philanthropy and the ability of cultural organizations to gain access to it.

❑ Observations

Below are the task force's observations.

- The Mécénat Placements Culture program, the government's principal means of promoting cultural donations, has had positive, structuring effects on the funding of organizations. However, the rigidity of the rules adopted has been criticized.
- Cultural organizations, which are facing serious funding problems, find it hard to establish ties with possible donors, especially those in the business community.
- The Québec taxation system is more generous than that in the other provinces, but Québec could rely more extensively on the fiscal tool to target two types of donors, i.e. new donors and major donors.
- Cultural philanthropy raises questions of infrastructure and premises from the perspective of artists' studios and the presence of art in Québec's cities.
- Philanthropy and donations are one of the tools that make it possible to prepare the audiences, artists and donors of the future by focusing on the education of young people and their early exposure to the arts and artists.

❑ Focus on five levers

Based on these observations, the task force proposes focusing on five levers:

- The Mécénat Placements Culture program must be **enhanced** and **perpetuated**.
- The task force is proposing that **philanthropy be put at the forefront of cultural life** through the establishment of **PArtenaires**.
- The **promotion of cultural donations** depends on increasing the number of new donors and major donors by means of the tax tool.
- The task force is proposing to **anchor culture in the heart of the city** through cultural philanthropy.
- The task force is proposing to **invest in young people** by offering **the earliest possible exposure to culture**.

FOCUS ON FIVE LEVERS

As the diagram suggests, the five levers on which the task force suggests focusing are interrelated and form a coherent whole.



Enhance and perpetuate the Mécénat Placements Culture program

The Mécénat Placements Culture program, the government's principal means of promoting cultural donations, has had positive, structuring effects on the funding of organizations. However, the rigidity of the rules adopted has been criticized. We must enhance and perpetuate this major program.



Put philanthropy at the forefront of cultural life

Cultural organizations, which are facing serious funding problems, find it hard to establish ties with possible donors, especially those in the business community.



Promote cultural donations

The Québec taxation system is more generous than that in the other provinces, but Québec could rely more extensively on the fiscal tool to target two types of donors, i.e. new donors and major donors. The promotion of cultural donations depends, accordingly, on increasing the number of new donors and major donors.



Put culture at the heart of the city

Cultural philanthropy raises questions of infrastructure and premises from the perspective of artists' studios and the presence of art in Québec's cities. The task force is proposing to anchor culture in the heart of the city through cultural philanthropy.



The earliest possible exposure to culture

Philanthropy and donations are one of the tools that make it possible to prepare the audiences, artists and donors of the future by focusing on the education of young people and their early exposure to the arts and artists. The task force is proposing to invest in young people by offering the earliest possible exposure to culture.

❑ **1 – Enhance and perpetuate the Mécénat Placements Culture program**

The task force first attempted to better grasp the reasons for the relative weakness of cultural philanthropy in Québec despite the place that culture occupies in our society and Quebecers' pride in the success of their artists.

A first series of proposals formulated by the task force concerns the Mécénat Placements Culture program, which is the main tool at the government's disposal to promote cultural donations. The task force took stock of its application. One section of the survey conducted among client cultural organizations of the CALQ focused specifically on the program.

Based on its review, which, on the whole, is very positive, the task force has formulated a number of proposals aimed at making the funds accumulated more readily accessible, enhancing the program and guaranteeing funding for it. The task force is also proposing that a section of the program be devoted to funding tours outside Québec.

■ **Quicker access to the funds accumulated**

The rules governing the use of the funds collected and the matching grant must be relaxed to take into account the needs of cultural organizations seeking short-term funding.

The task force is proposing that, from now on, the Mécénat Placements Culture program offer cultural organizations two types of matching grants from which to choose:

- section 1, under which rules governing matching grants would be identical to the current rules, for organizations seeking long-term funding;
- section 2, under which new rules would govern matching grants, for organizations seeking short-term funding.

■ **An enhanced program**

The budget allowance devoted to the program must be enhanced to reduce the current waiting time.

Considering the results already obtained, the task force is proposing to the government that it gradually increase the budget allowance of the program to \$10 million a year within three years.

■ **A program for which funding would be guaranteed**

Funding for the program must be guaranteed over a long period to perpetuate the support thus offered to cultural philanthropy.

To this end, the task force is proposing the creation of a dedicated fund. The government fund, called the Fonds Avenir Mécénat Culture, would receive contributions drawn directly from the revenues of certain government corporations, i.e. Loto-Québec, the Société des alcools du Québec or Hydro-Québec. Other economic government corporations such as the Caisse de dépôt et placement du Québec and Investissement Québec might also want to contribute.

The objective would be to attain capitalization of \$200 million over a period of 10 years in order to eventually produce annual returns of roughly \$10 million, thereby ensuring that the program is self-financing.

■ Funding of tours outside Québec

The task force proposes relying on Mécénat Placements Culture to provide a sustainable response to the needs of cultural organizations with respect to funding tours.

The task force recommends the addition of a section to the Mécénat Placements Culture program to fund tours outside Québec. The CALQ would approve the projects submitted, according to an existing approach.

A portion of the total budget allowance of the Mécénat Placements Culture program would be placed under the responsibility of the CALQ and would be reserved for this section, which would not replace the existing touring assistance grants that the CALQ administers but would be added to them.

□ 2– Put philanthropy at the forefront of cultural life through the establishment of *PArtenaires*

The second series of proposals that the task force has formulated seek to put philanthropy at the forefront of cultural life by helping cultural organizations to establish ties with individual and corporate donors.

The analyses that the task force conducted confirm the considerable difficulty that cultural organizations encounter in making themselves known to potential donors and establishing durable ties with them.

In light of this basic observation and the best practices adopted in this respect, the task force is proposing to the government that it launch a major initiative with the establishment of *PArtenaires*, a non-profit organization independent of the government that would provide consulting services and know-how in respect of linkage between the cultural sector and the business community. Certain services offered by *PArtenaires* would draw inspiration from those already proposed by the Conseil des arts de Montréal, whose approach would be extended to several regions of Québec.

- The creation of *PArtenaires* would enable cultural organizations to benefit from the know-how and strategic advice that they claim is lacking.
- At the same time, a specific mandate would be assigned to a new organization to promote and facilitate micro-donations.
- A promotional campaign under the theme “Culture changed my life” would accompany the establishment of *PArtenaires* to heighten public awareness of the importance of cultural donations.

Under its mission, *PArtenaires* would offer primarily four types of services:

- a philanthropy support service;
- a linkage service between interveners in the philanthropic sector;
- support for the governance of cultural organizations in order to establish links with potential donors;
- a micro-donation platform.

❑ 3 – Promote cultural donations

Having analyzed the improvements to be made from the standpoint of cultural organizations, the task force examined conceivable initiatives to encourage the generosity of donors. The task force is thus formulating a third series of proposals aimed at the promotion of cultural donations through reliance on a fiscal tool.

- It has pinpointed the categories of donors to be targeted as a priority, i.e. first-time donors and major donors.
- The task force's proposals take the form of tax credits applicable to the first donation and to major donations.

■ A 25% tax credit for a first cultural donation

To create a new generation of patrons in the cultural field, the task force is proposing to implement a 25% tax credit for a first cultural donation of \$5 000 or more.

In light of the enhancement proposed, a \$5 000 cultural donation would entitle the donor to a tax credit of \$3 838, bearing in mind existing tax credits. The donation would ultimately cost the donor only \$1 162.

The tax credit would be capped at a donation of \$25 000. The donor would receive total tax assistance for such a donation of \$18 481 and the donation would ultimately cost him \$6 519.

- The measure would apply to the first cultural donation.

■ An enhanced tax credit for major donors

The task force is proposing to the government to establish a new tax credit for major cultural donations. The measure would cover cultural donations of \$250 000 or more paid during a given year or over several years within the framework of a commitment signed between the donor and the donee organization. The commitment should make provision for donations totalling \$250 000 over a maximum of 10 years.

TABLE 2

Illustration of the tax credit for major donors for a taxpayer who has concluded a commitment to donate a total of \$250 000
(in dollars per year)

	Year				Total
	1st	2nd	3rd to 5th ⁽¹⁾	6th to 10th ⁽¹⁾	
Donation of \$250 000 the first year					
Donations	250 000	—	—	—	250 000
Tax credit at the 30% rate	75 000	—	—	—	75 000
Commitment to donate \$250 000 over 10 years					
Donations	25 000	25 000	25 000	25 000	250 000
Tax credit at the 30% rate	7 500	7 500	7 500	7 500	75 000

(1) Per year.

The implementation of the new tax credit would seek to:

- encourage bigger cultural donations;
- foster a commitment by major donors to the long-term funding of cultural organizations.

❑ 4 – Anchor culture at the heart of the city

By enriching the built heritage, culture contributes directly to embellishing cities. It enhances the quality of life of residents and enriches a city's self-image.

During its deliberations, the task force examined the presence of art in Québec's cities and reflected on building infrastructure and the presence of artists' studios. The task force is, accordingly, formulating a fourth series of proposals, all of them aimed at more broadly anchoring culture in the heart of the city.

The task force is proposing four measures that affect urban infrastructure and the premises that artists and cultural organizations use.

■ Philanthropy for public art

In order to promote public art, the task force recommends increasing to 125% the market value of a donation of public art that gives rise to a tax credit for individuals or to a tax deduction for businesses. The increase would be raised to 150% when the donation is intended for an educational institution given the impact that the donation could have on young people's interest in culture.

- The measure would apply to the donation of a work installed in an urban space, such as public squares, parks or educational institutions.
- The Ministère de la Culture et des Communications would be responsible for determining the works eligible for the increased tax assistance according to established criteria.

■ The integration of art into real estate

To encourage private businesses to integrate art into real estate, the task force is proposing to grant tax assistance to enterprises that earmark at least \$100 000 or, in the case of big projects, 1% of the building construction budget, for the integration of art works.

- The tax assistance would take the form of an accelerated capital cost allowance (33⅓%) and an increase in the deduction to 125% of the value of the budget devoted to the integration of art works.
- The allowable expenses would include solely works integrated into the building or its environment. The measure would be similar to those stipulated in the *Politique d'intégration des arts à l'architecture et à l'environnement des bâtiments et des sites gouvernementaux et publics* (commonly referred to as the 1% policy).
- As is the case in the policy, the Ministère de la Culture et des Communications would be responsible for determining the works eligible according to established criteria.

■ **A roof for culture**

In October 2012, the Groupe de travail sur les ateliers d'artistes established by Montréal, métropole culturelle, submitted a report that proposes 15 avenues for intervention to develop artists' studios in Montréal. The Task Force on Cultural Philanthropy wishes to emphasize the interest of the deliberations carried out and the avenues for intervention submitted. It recommends that the government act upon the recommendations deemed to be the most promising in order to promote the creation and maintenance of artists' studios in city centres, both in Montréal and in Québec as a whole.

The task force recommends mandating the Société immobilière du Québec (SIQ) to map buildings that could house artists' studios or other cultural organizations in Québec's main cities. This initial building inventory would help accelerate a future initiative aimed at establishing artists' studios in the urban environment.

The task force is recommending that a 125% increase be granted in the market value of an eligible donation under the tax credit or the deduction for charitable donations in the case of an immovable given to a non-profit cultural organization that would be outfitted to accommodate artists' studios or other cultural organizations. This measure would encourage the donation and conversion of immovables for such purposes.

■ **Architecture**

The task force believes that the anchoring of culture in the heart of the city depends on the promotion of architecture as an art form that contributes directly to the embellishment of urban sites.

In order to encourage private promoters to hold architectural competitions in conjunction with their building projects, the task force is proposing to offer a grant equivalent to 50% of competition expenses recognized by an association of architects. The grant would be capped at \$200 000 per project.

The task force is proposing that a new Prix du Québec be created, which could be called the Prix Ernest-Cormier. It would recognize the excellence of the contribution of an architect or a designer.

❑ **5 – Invest in young people**

The fifth and final series of proposals formulated by the task force focuses on the future. The task force is convinced that philanthropy and donations are one means available to us to encourage the audiences, artists and donors of the future by investing in young people. All interveners in the cultural sector, artists, cultural organizations and philanthropists, have expressed concern for the future of Québec culture and the need to invest to this end in education.

Under the theme “The earliest possible exposure to culture,” the task force is proposing three initiatives that differ in scope and nature.

■ **Artists in the schools: additional financial support for cultural activities organized in elementary schools**

The Task Force on Cultural Philanthropy hopes that, as far as possible, at least half of elementary school activities will be of a cultural nature.

To this end, the task force is proposing to establish a matching program to support the amounts collected through a private fundraising campaign, e.g. chocolate sales or contributions from parents, to participate in cultural activities. The goal is to promote the organization of artistic events in the schools.

- The matching funds could be limited to \$2 000 a year for each educational institution.
- To ensure that the smallest schools can benefit from the full amount, the matching would be very generous, i.e. \$4 for every dollar collected.

The program would complement existing programs. All told, nearly 1 900 elementary schools could take advantage of the program.

■ **Reduce the admission price for all young people to Québec government museums**

The task force is recommending that the admission price for all young people to Québec government museums be reduced to \$1. This measure would reduce the cost of nearly 400 000 visits a year to government museums and would apply to elementary and secondary school students.

The task force hopes that all museums supported by the Québec government move in the same direction.

■ **Introduce an art history course in secondary school**

The task force recommends that the Ministère de l'Éducation, du Loisir et du Sport integrate into the history course a section devoted to art history and artistic practices over the centuries that is broached for each historic period studied. The initiative would seek to develop a taste for art among young people and broaden their knowledge of major artistic trends.

❑ **The financial impact of and increase in cultural donations**

At the conclusion of its deliberations and reflections, the task force has formulated five groups of proposals encompassing 20-odd separate initiatives.

■ **Ultimately, a 50% increase in cultural donations, i.e. \$23 million more a year for cultural organizations**

According to the evaluations of the Ministère des Finances et de l'Économie, the application of the task force's proposals would achieve the quantified target proposed and increase cultural donations by 50% within four years. Annual corporate and individual donations would increase from \$45 million to \$68 million, a \$23-million increase.

■ **Annual financial impact of \$15 million**

According to the same evaluations of the Ministère des Finances et de l'Économie, the overall proposals elaborated by the task force would have an annual cost of roughly \$15 million over the next four years, i.e. nearly \$60 million. The cost should decline because of the self-financing of the Mécénat Placements Culture program.

Moreover, \$20 million would be paid annually over a period of 10 years to capitalize the Fonds Avenir Mécénat Culture in order to perpetuate the Mécénat Placements Culture program.

❑ **Conclusion**

By enhancing and perpetuating the Mécénat Placements Culture program, putting philanthropy at the forefront of cultural life and targeting new donors and major donors, the Task Force on Cultural Philanthropy is proposing concrete initiatives focusing both on cultural organizations and cultural donors. Furthermore, the task force is convinced that the government can rely on cultural philanthropy to anchor culture in the heart of the city and to invest in young people.

The proposals submitted and the 20-odd initiatives pinpointed correspond to the objective that the government adopted by creating the task force, i.e. Québec society's support for culture must be increased by promoting the development of private funding.

The measures presented to the government include a structuring aspect to ensure the sustainability of cultural initiatives.

The task force is proposing, above all, to mobilize donors to better fund cultural organizations and artists. Such mobilization is essential because of the role that culture assumes in our identity, economic development, the enhancement of Québec's profile, and its openness to the world.

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INTRODUCTION

The Premier established the Task Force on Cultural Philanthropy on January 17, 2013, to increase private investments in culture.

□ The mandate assigned by the government

Under its mandate, the task force was asked to:

- pinpoint the causes of Québec's lag in the realm of cultural philanthropy;
- propose, in light of its observations, possible solutions to the government to promote private donations and facilitate access by cultural organizations to assistance measures.

The government also asked the task force to:

- examine Québec's lag in relation to the rest of Canada and North America with regard to cultural philanthropy;
- reflect on the means of developing a new generation of patrons of culture.

Pierre Bourgie, a businessman and patron of the arts, chaired the task force.

Aside from the Chair, the task force comprised seven members from the business community:

- Sophie Brochu, President and Chief Executive Officer, Gaz Métro;
- Jo-Ann Kane, Curator of the National Bank of Canada Collection;
- Benoît Desjardins, Tax Partner, Deloitte;
- Michel Labonté, former Vice-President, Finance, Technology and Corporate Affairs, National Bank of Canada;
- Jacques Parisien, Executive VP and Chief Operating Officer, Astral Média;
- Peter D. Simons, President and Chief Executive Officer, La Maison Simons; and
- Jonathan Tétrault, Partner, McKinsey & Compagnie.

The members of the task force assumed their mandate voluntarily.

Pierre Côté, Assistant Deputy Minister, Ministère des Finances et de l'Économie, acted as Secretary of the task force.

The Ministère des Finances et de l'Économie (David Bahan) and the Ministère du Conseil exécutif (Jean-Pierre Pellegri¹) supported the task force's deliberations.

¹ See Appendix 1, page 57.

❑ Reading of the mandate assigned by the government

The mandate assigned by the government concerns cultural philanthropy and not philanthropy in general, which means that the measures proposed specifically target support for cultural activities. The task force clearly did not have a mandate to reflect on expanding these measures to other sectors of activity or to other causes.

The priority accorded culture stems from a perspective of culture's place in Québec society that the task force fully shares with the government.

Culture is a foundation of Québec and its identity. Culture plays an essential role in Québec society. It contributes directly to enhancing Québec's profile and its development. Culture is a component of social integration and a factor that opens Québec society to the world. At the same time, it is a key mainspring in economic activity and contributes significantly to job creation and wealth creation in Québec.

For those who donate, cultural philanthropy thus signals a civic commitment that concretely confirms their attachment to Québec culture and those who make it.

❑ A simple report that focuses on essentials

The mandate assigned by the government and the time frame adopted imposed on the task force the production of a simple report that focuses on essentials and proposes concrete, operational ideas to broaden private funding for culture that hinge on prompt, effective action.

The report covers the entire cultural milieu and all disciplines. However, it excludes the cultural industries that are ineligible for financial support from the Ministère de la Culture et des Communications and the Conseil des arts et des lettres du Québec (CALQ).

The task force focused its deliberations on philanthropy, i.e. support from businesses and individuals, which excludes support accompanied by a consideration, such as sponsorship and corporate advertising.

Such support may be financial or non-financial. It represents a cost for the donor but the donation will benefit everyone.

❑ The approach adopted

Within the framework of the mandate assigned to it, the task force relied on several sources of reflection and information:

- meetings of all task force members with experts, resource persons from the cultural and philanthropic milieus, and representatives of the Ministère de la Culture et des Communications, the Conseil des arts et des lettres du Québec (CALQ) and the Ministère des Finances et de l'Économie;
- the findings of the survey conducted at the task force's request among organizations supported by the CALQ and the Conseil des arts de Montréal;
- individual meetings by task force members with 50-odd resource persons from the cultural and philanthropic sectors;
- documentary research on support for cultural philanthropy implemented in certain foreign countries.

The task force would like to thank everyone who assisted it in this process, in particular the participants in the survey, and the representatives of the Conseil des arts de Montréal, CROP, Léger Marketing and Épisode, a consulting firm.

❑ The plan of the report

In the report that it is submitting, the task force has identified a **quantified target** for growth in cultural philanthropy that should be set in the short term.

The report then examines each of the five series of proposals submitted to the government, which are based on the task force's observations in the course of its deliberations.

The proposals seek to:

- **enhance and perpetuate the Mécénat Placements Culture program**, the government's principal means of promoting cultural donations;
- **put philanthropy at the forefront of cultural life** through the establishment of *PARtenaires*;
- **promote cultural donations** by means of a fiscal tool to increase the number of new donors and major donors;
- **anchor culture in the heart of the city** through cultural philanthropy;
- **invest in young people** by offering **the earliest possible exposure to culture**.

To conclude, the report examines the **financial impact** of the proposals submitted and the anticipated increase in cultural donations.

The report includes **four appendices** that present:

- the members of the Task Force on Cultural Philanthropy;
- a statistical profile of individual donations;
- the survey on cultural philanthropy conducted at the request of the task force;
- the operation of the Mécénat Placements Culture program.

A QUANTIFIED TARGET: INCREASE CULTURAL DONATIONS BY 50% OVER FOUR YEARS

The estimates of the Ministère des Finances et de l'Économie confirm a basic observation: Quebecers give less than the residents of the other provinces.

Based on these estimates, the task force is proposing a quantified target that reveals the possibility of increasing cultural donations.

1. QUEBECERS GIVE LESS

□ Cultural donations made by individuals and businesses: \$45 million in 2011

Overall, the Ministère des Finances et de l'Économie estimates that individuals and businesses donated just over \$45 million to culture in 2011.²

Such donations gave rise to \$11.7 million in Québec government assistance, from which donors and cultural organizations benefited.

The Ministère des Finances et de l'Économie's evaluation was based on Statistics Canada's *Canada Survey of Giving, Volunteering and Participating*, conducted in 2010.

TABLE 3

Donations and government assistance for the arts and culture – 2011

(millions of dollars)

	Donations received by donee organizations	Assistance granted by the Québec government
Individuals ⁽¹⁾	35.5	5.5
Corporations ⁽¹⁾	9.8	1.2
Mécénat Placements Culture program	n/a	5.0 ⁽²⁾
Total	45.3	11.7

(1) Assuming that 3% of general donations are intended for culture.

(2) Amount for fiscal year 2011-2012. Some \$0.9 million was committed but not paid for fiscal year 2011-2012.

² See Appendix 2, page 59 for a statistical profile of individual donations produced for the task force by the Ministère des Finances et de l'Économie.

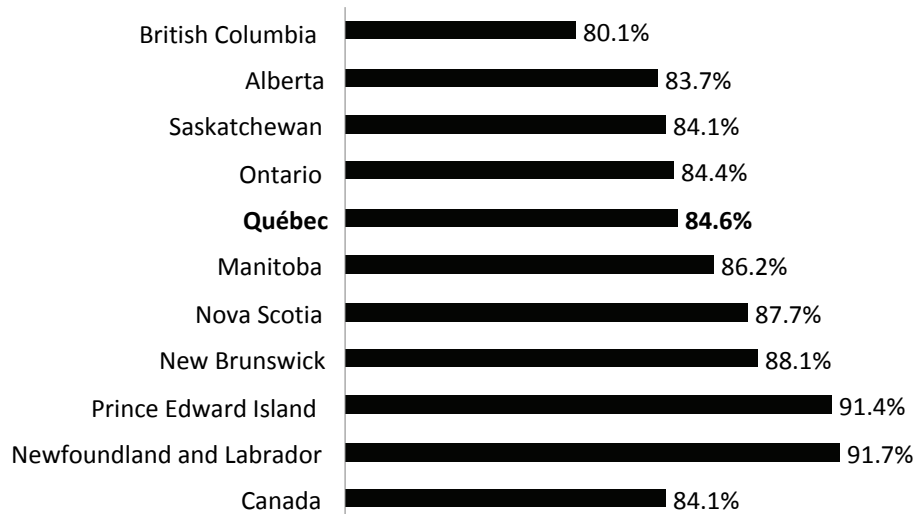
❏ Observations

Several observations arise from the survey, which targeted individual donations.

According to Statistics Canada, in 2010, 85% of Quebecers made a donation, compared with 84% of Canadians overall.

CHART 1

Donating rate by province, 2010 (as a percentage)⁽¹⁾



(1) Percentage of the population 15 years of age or over that made donations to charitable organizations and non-profit organizations.

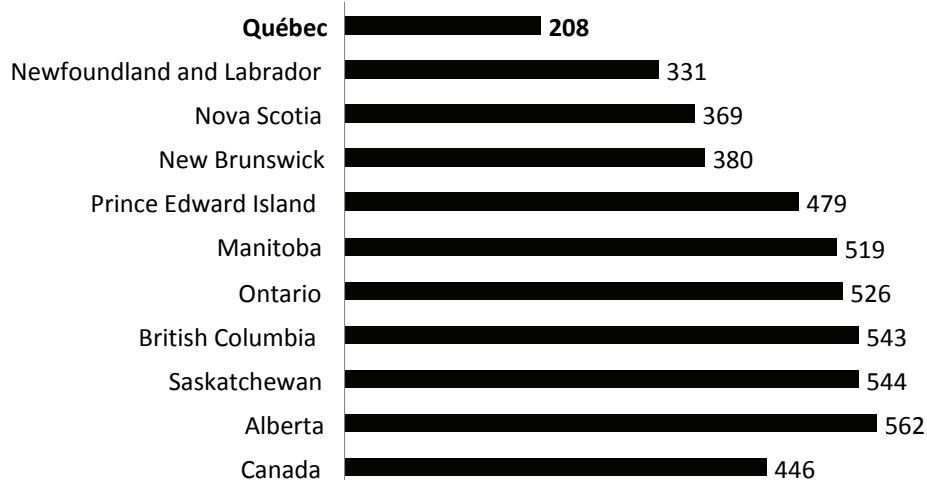
(2) Including the Yukon, the Northwest Territories and Nunavut.

Source: Statistique Canada, *Canada Survey of Giving, Volunteering and Participating*, 2010.

However, such donations were smaller than in the rest of Canada. The average donation was \$208 in Québec, compared with \$446 for Canadians overall.

CHART 2

Average donations by province, 2010 (in dollars)⁽¹⁾



(1) Average donations of the population 15 years of age or over that made donations to charitable organizations and non-profit organizations.

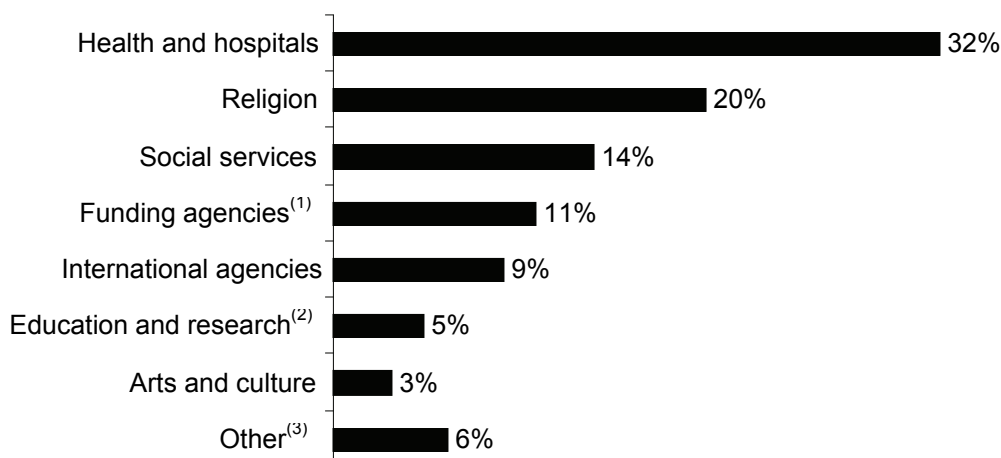
(2) Including the Yukon, the Northwest Territories and Nunavut.

Source: Statistique Canada, *Canada Survey of Giving, Volunteering and Participating*, 2010.

In Québec, in 2010, 3% of individual donations benefited arts and cultural organizations, which represents \$35 million.

CHART 3

Breakdown of donations by classification of organization, 2010 (as a percentage)



(1) Funding agencies award grants, collect funds or promote voluntary work.

(2) Including donations to universities and colleges.

(3) Including donations for sports and leisure activities, the environment, law and the defence of political interest, development and housing, business or professional associations, unions and non-classified organizations.

Source: Statistique Canada, *Canada Survey of Giving, Volunteering and Participating*, 2010.

2. THE QUANTIFIED TARGET

The task force has identified a quantified target for growth in cultural philanthropy that should be set in the short term.

❑ Increase cultural donations from \$45 million to \$68 million, a 50% increase

The objective proposed is that the initiatives adopted increase by 50% within four years donations to culture from individuals and businesses, which would raise such donations from \$45 million to \$68 million.

TABLE 4

Growth objective of cultural donations

	Level
Current level of cultural donations (2011)	\$45 million
Objective within four years	\$68 million
Growth in cultural donations	\$23 million
(as a percentage)	+50%

❑ Focus on five levers

The task force is convinced that it is possible to attain this quantified target by focusing on five levers that reflect its observations on cultural philanthropy and the ability of cultural organizations to gain access to it.

- The **Mécénat Placements Culture** program, the government's principal means of promoting cultural donations, has had positive, structuring effects on the funding of organizations. However, the rigidity of the rules adopted has been criticized. We must **enhance** and **perpetuate** this major program.
- Cultural organizations, which are facing serious funding problems, find it hard to establish ties with possible donors, especially those in the business community. The task force is proposing that **philanthropy be put at the forefront of cultural life** through the establishment of **Partenaires**.
- The Québec taxation system is more generous than that in the other provinces, but Québec could rely more extensively on the fiscal tool to target two types of donors, i.e. new donors and major donors. The **promotion of cultural donations** depends, accordingly, on increasing the number of new donors and major donors.
- Cultural philanthropy raises questions of infrastructure and premises from the perspective of artists' studios and the presence of art in Québec's cities. The task force is proposing to **anchor culture in the heart of the city** through cultural philanthropy.
- Philanthropy and donations are one of the tools that make it possible to prepare the audiences, artists and donors of the future by focusing on the education of young people and their early exposure to the arts and artists. The task force is proposing to **invest in young people** by offering **the earliest possible exposure to culture**.

FOCUS ON FIVE LEVERS

As the diagram suggests, the five levers on which the task force suggests focusing are interrelated and form a coherent whole.



Enhance and perpetuate the Mécénat Placements Culture program

The Mécénat Placements Culture program, the government's principal means of promoting cultural donations, has had positive, structuring effects on the funding of organizations. However, the rigidity of the rules adopted has been criticized. We must enhance and perpetuate this major program.



Put philanthropy at the forefront of cultural life

Cultural organizations, which are facing serious funding problems, find it hard to establish ties with possible donors, especially those in the business community.



Promote cultural donations

The Québec taxation system is more generous than that in the other provinces, but Québec could rely more extensively on the fiscal tool to target two types of donors, i.e. new donors and major donors. The promotion of cultural donations depends, accordingly, on increasing the number of new donors and major donors.



Put culture at the heart of the city

Cultural philanthropy raises questions of infrastructure and premises from the perspective of artists' studios and the presence of art in Québec's cities. The task force is proposing to anchor culture in the heart of the city through cultural philanthropy.



The earliest possible exposure to culture

Philanthropy and donations are one of the tools that make it possible to prepare the audiences, artists and donors of the future by focusing on the education of young people and their early exposure to the arts and artists. The task force is proposing to invest in young people by offering the earliest possible exposure to culture.

CHAPTER 1

ENHANCE AND PERPETUATE THE MÉCÉNAT PLACEMENTS CULTURE PROGRAM

A first series of proposals formulated by the task force concerns the Mécénat Placements Culture program.

- The program is the main tool at the government's disposal to promote cultural donations. The task force took stock of its application. One section of the survey conducted among client cultural organizations of the CALQ focused specifically on the program.
- Based on its review, which, on the whole, is very positive, the task force has formulated a number of proposals aimed at making the funds accumulated more readily accessible, enhancing the program and guaranteeing funding for it. The task force is also proposing that a section of the program be devoted to funding tours outside Québec.

1. A REVIEW OF THE MÉCÉNAT PLACEMENTS CULTURE PROGRAM

The Mécénat Placements Culture program is one of the main initiatives implemented in recent years to promote individual and corporate donations to cultural organizations.

The program offers cultural organizations matching grants that have a leverage effect on the donations that the organizations collect. Specific rules have been adopted concerning the management and disbursement of the funds from which the organizations benefit, i.e. donations and matching grants.³

The task force paid particular attention to the program in order to analyze its outcomes and pinpoint possible improvements to it. Meetings were held with program officials at the Conseil des arts et des lettres du Québec. One section of the survey conducted among client cultural organizations of the CALQ focused specifically on the program.

Previously, and in keeping with the mandate assigned to it, the task force first attempted to better grasp the reasons for the relative weakness of cultural philanthropy in Québec despite the place that culture occupies in our society and the Quebecers' pride in the success of their artists.

³ Appendix 4, page 79 provides more specific information on the operation of the Mécénat Placements Culture program.

1.1 The sociocultural traits of Quebecers

The reasons for this phenomenon are sociocultural. An analysis of Quebecers' sociocultural traits not only enables us to explain the relationships between Quebecers and cultural philanthropy but also opens up avenues concerning the initiatives to be emphasized.

During its deliberations, the task force had access to the findings of surveys conducted by CROP and Léger Marketing, two of the biggest specialized survey firms.

■ CROP surveys

Several points in the CROP surveys attracted the task force's attention.

- Quebecers rely on collective, public action by government rather than on individual initiatives. At the same time, they display greater distrust toward governments and businesses than other Canadians do.
- Quebecers give priority to the causes and individuals closest to their environment.
- Certain sociocultural traits suggest worthwhile possibilities concerning the initiatives to be taken to develop cultural philanthropy. Quebecers have a strong feeling of belonging and are proud of the identity traits of their society.
- From a cultural standpoint, Quebecers are, accordingly, especially likely to adopt a cause to which they feel close or a cause that illustrates the founding myths of collective success.

■ The Léger Marketing study

Léger Marketing and the consulting firm Épisode have produced for the third year a study of trends in philanthropy in Québec. The study seeks to provide information on giving patterns in Québec and Canada. The findings of the 2012 study are based on data from a survey conducted in the fall of 2011 among individuals and businesses in Québec.

The findings concerning individuals essentially reflect the data in the Statistics Canada survey. Furthermore, donors considerably underestimate the amount of the donations that they intend to declare on their tax returns. The main motivation for making a donation is the cause funded, whether in Québec or in the other Canadian provinces.

As for businesses, the findings are indicated below.

- In 2011, the average budget that the SMEs surveyed allocated to donations was \$1 545. The average budget earmarked for donations by big companies (500 or more employees) stood at \$2.26 million.
- SMEs appear, relatively speaking, to favour donations in the form of goods and services.
- Businesses of all sizes favour the social and community sectors and the health sector.
- They give primarily in order to return to the community part of their gains.

1.2 The results obtained by the Mécénat Placements Culture program

Since its inception, the Mécénat Placements Culture program has authorized 474 fundraising campaigns in respect of which matching funds were paid or amounts were reserved. Of the total, 417 campaigns have been completed and 57 are under way.

The fundraising campaigns represent:

- \$26.5 million in the form of private donations;
- \$40.4 million in matching grants (additional amounts of \$0.9 million for 2011-2012 and \$6.2 million for 2012-2013 have been committed);
- \$66.9 million in new funding in the organizations' assets.

TABLE 5

Leverage effect of the Mécénat Placements Culture program
(millions of dollars)

	2006- 2007	2007- 2008	2008- 2009	2009- 2010	2010- 2011	2011- 2012 ⁽¹⁾	2012- 2013 ⁽¹⁾	Total
Donations collected	4.3	4.1	5.6	5.4	3.8	2.7	0.5	26.5
Amounts paid to the organizations	5.1	6.4	8.5	8.6	6.0	5.0	0.8	40.4
Total	9.4	10.5	14.1	14.0	9.8	7.7	1.3	66.9

Note: As of March 19, 2013.

(1) For fiscal years 2011-2012 and 2012-2013, the organizations are still in the campaign or reporting stage. The cultural organizations anticipated collecting an additional \$1.1 million in 2011-2012 and \$3.9 million in 2012-2013. Moreover, matching grants of \$0.9 million for 2011-2012 and \$6.2 million for 2012-2013 have been committed.

According to the CALQ, 62% of the fundraising campaigns supported by the program were conducted by organizations for less than \$500 000.

What is more, 44% of the organizations that benefited from the Mécénat Placements Culture program are located in the regions, compared with 42% in Montréal and 14% in Québec City.

From a qualitative standpoint, the Mécénat Placements Culture program has two key impacts:

- Because of the rules imposed on the organizations, the program has had a structuring impact on small organizations and has encouraged them to establish organization models in order to conduct their fundraising campaigns.
- The program included provisions aimed at reserving support for cultural organizations established in the regions. The Mécénat Placements Culture program has in point of fact provided major support for organizations that create, produce and disseminate culture in the regions.

❑ Two problems

However, two problems have arisen that stem from the program's very success.

- The waiting times imposed on organizations have lengthened steadily. An organization that the Mécénat Placements Culture program accepts now will receive assistance in the winter of 2016, after a three-year wait. According to data provided by the CALQ, there are now 168 cultural organizations awaiting funding, representing potential matching grants of \$18 million.
- When the program was implemented, provision was not made for a recurring allocation of funds to cover matching grants. The program has nonetheless benefited from successive donations. The budget cuts in 2013-2014 illustrate the problem: the government announced that the appropriations remaining in the Mécénat Placements Culture program, i.e. \$4.5 million, would be halved.

1.3 The survey conducted at the request of the task force

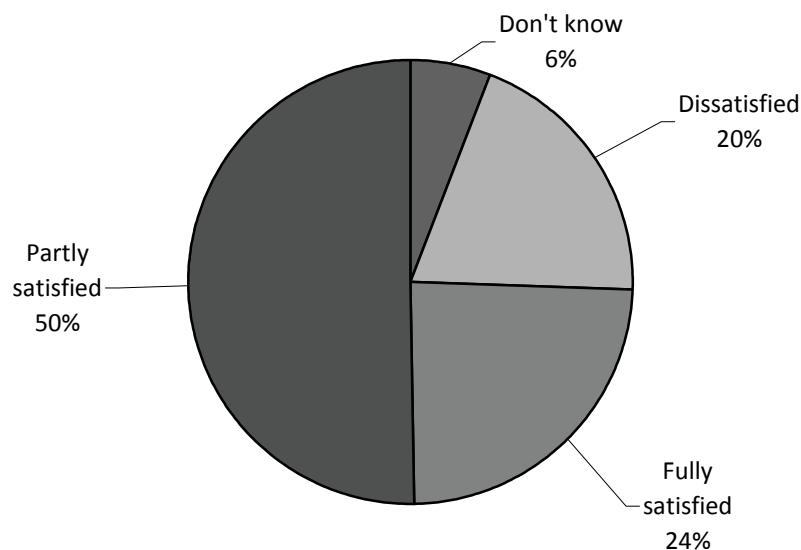
The survey conducted at the request of the task force among client organizations of the CALQ⁴ included a section devoted to the conditions of application of the Mécénat Placements Culture program.

☐ Cultural organizations are familiar with the Mécénat Placements Culture program and appreciate its contents

Over 95% of the organizations consulted are already familiar with the Mécénat Placements Culture program and nearly three-quarters of them have already had recourse to it. Nearly 75% of the organizations are partially or wholly satisfied with the program.

CHART 4

Level of satisfaction expressed by cultural organizations with the Mécénat Placements Culture program
(as a percentage)



⁴ Appendix 3, page 67, contains detailed information on the survey.

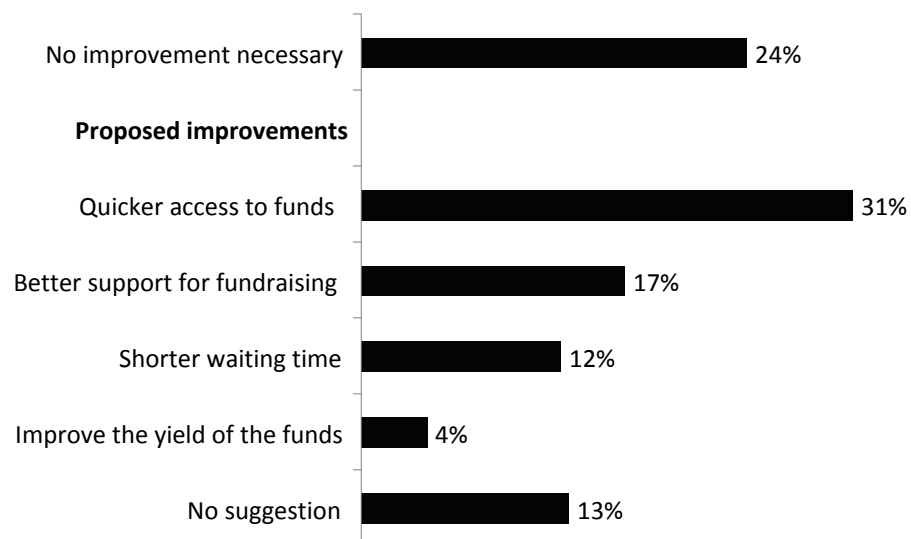
❑ The improvements proposed

Among the improvements identified, the most frequently suggested changes seek:

- quicker access to funds (31% of the respondents);
- better support for fundraising campaigns (17% of respondents);
- shorter waiting times (12% of respondents).

CHART 5

Improvements proposed in the Mécénat Placements Culture program
(as a percentage)



1.4 A proven program

The Mécénat Placements Culture program has proved its worth. The objectives set at the time of its inception have been met.

- The program has led to significant growth in private cultural donations.
- It has supported culture in the regions.
- It has especially benefited small organizations.
- It has had a structuring effect on cultural organizations by encouraging them to organize fundraising campaigns.

The findings of the survey conducted by the task force confirm this positive outcome.

2. PROPOSED IMPROVEMENTS

2.1 The Mécénat Placements Culture program

The analysis of the survey findings show that improvements should be made in three areas:

- the rules governing the use of the funds collected and the matching grant must be relaxed to take into account the needs of cultural organizations seeking short-term funding;
- the budget allowance devoted to the program must be enhanced to reduce the current waiting time;
- funding for the program must be guaranteed over a long period to perpetuate the support thus offered to cultural philanthropy.

☐ Quicker access to the funds accumulated

Under its current operating rules, the Mécénat Placements Culture program seeks to satisfy the funding needs of cultural organizations wishing to ensure their long-term survival.

In point of fact, most of the participants in the program are, instead, seeking short-term funding. Over 82% of the cultural organizations that have participated in the Mécénat Placements Culture program opt to pay the maximum amount into a reserve fund in order to have access to funds as quickly as possible. Only 10% of the organizations have opted for the long-term investment of all of the funds in an endowment fund, i.e. 31% of big organizations and only 2% of small organizations.

The task force is proposing that, from now on, the Mécénat Placements Culture program offer cultural organizations two types of matching grants from which to choose:

- section 1, under which rules governing matching grants would be identical to the current rules, for organizations seeking long-term funding;
- section 2, under which new rules would govern matching grants, for organizations seeking short-term funding.

The cultural organization could also decide to divide the donations between the two sections in order to reconcile long-term and short-term objectives.

■ Section 1, devoted to long-term funding

To satisfy the needs of cultural organizations wishing to invest in the long term, the Mécénat Placements Culture program would offer a long-term funding section with the following terms and conditions:

- immobilization of the donations collected and the matching grant for a minimum period of 10 years;
- transfer of the funds to a community foundation;
- the matching grant would range from 3-to-1 to 1-to-1 depending on the size of the organization, up to a maximum of \$250 000 per year.

■ Section 2, devoted to short-term funding

To satisfy cultural organizations seeking short-term funding, the Mécénat Placements Culture program would be adapted to offer a short-term funding section with the following terms and conditions:

- the organization could benefit from donations immediately;
- the matching grant would be paid over a minimum period of three years;
- the matching grant would range from 3-to-1 to 1-to-1 depending on the size of the organization, up to a maximum of \$250 000 per year;
- under this section the 3-to-1 matching grant would only be offered once during the organization's lifetime.

TABLE 6

Illustration of sections 1 and 2 for a big organization that has received \$250 000 in donations
(in dollars)

	Year					Total
	1st	2nd	3rd	4th to 10th	11th	
Section 1 ⁽¹⁾ – long term – Donations and matching grant of \$250 000 at the outset over 10 years						
Donation	—	—	—	—	250 000	250 000
Matching grant	—	—	—	—	250 000	250 000
Return (5%)	25 000	25 000	25 000	25 000	—	250 000
Funding available	25 000	25 000	25 000	25 000	—	750 000
Section 2 ⁽²⁾ – short term – \$250 000 donation at the outset and matching grant paid over three years						
Donation	250 000	—	—	—	—	250 000
Matching grant	83 333	83 333	83 333	—	—	250 000
Funding available	333 333	83 333	83 333	—	—	500 000

(1) The entire donation and matching grant are paid at the beginning of the first year into the foundation of the organization's choice.

(2) Assuming payment over three years.

❑ An enhanced program

Before the latest cuts, the Mécénat Placements Culture program had a budget allowance of \$4.5 million for 2013-2014. Even before the cutback, the budget allowance was insufficient to satisfy the applications submitted. Cultural organizations that wish to take advantage of the program thus had to contend with significant waiting times.

The Mécénat Placements Culture program is the central tool available to the government to promote cultural philanthropy. Considering the results already obtained, the task force is proposing to the government that it gradually increase the budget allowance of the program to \$10 million a year within three years.

❑ A program for which funding would be guaranteed

The task force believes that it is essential to guarantee the long-term survival of the Mécénat Placements Culture program to ensure the long-term stability of the support thus offered to cultural philanthropy.

To this end, the task force is proposing the creation of a dedicated fund. The government fund, called the Fonds Avenir Mécénat Culture, would receive contributions drawn directly from the revenues of certain government corporations, i.e. Loto-Québec, the Société des alcools du Québec or Hydro-Québec. Other economic government corporations such as the Caisse de dépôt et placement du Québec and Investissement Québec might also want to contribute.

- The objective would be to attain capitalization of \$200 million over a period of 10 years in order to eventually produce annual returns of roughly \$10 million, thereby ensuring that the program is self-financing.
- The returns would be used to fund the Mécénat Placements Culture program. Ultimately, the entire budget allowance of the Mécénat Placements Culture program would come from the revenues of the Fonds Avenir Mécénat Culture.
- To ensure maximum financial stability, the task force recommends that the capital paid into the Fonds by the government may not be withdrawn.

TABLE 7

Illustration of the funding of government matching grants (millions of dollars)

	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	In the long run
Appropriations	5	6	7	6	5	—
Fonds Avenir Mécénat Culture						
Reserved capital	20	40	60	80	100	200
Return (5%)	1	2	3	4	5	10
Total funding	6	8	10	10	10	10

2.2 Funding of tours outside Québec

Various government programs are now available to cultural organizations to raise the profile of Québec culture outside Québec.

- The program of the Conseil des arts et des lettres du Québec to disseminate the arts outside Québec seeks to cover part of the living expenses and promotional and advertising costs of certain professional organizations in the realms of the circus arts, the multidisciplinary arts, dance, music and theatre recognized for their excellence.
- The Québec government, in partnership with the Fonds de solidarité FTQ, has established the Fonds Capital Culture Québec to fund major cultural projects or products destined for markets outside Québec.

☐ The task force's proposal

The task force proposes relying on the Mécénat Placements Culture program to provide a sustainable response to the needs of cultural organizations with respect to funding tours.

The task force recommends the addition of a section to the Mécénat Placements Culture program to fund tours outside Québec. The CALQ would approve the projects submitted, according to an existing approach.

The following rules would apply:

- under the Mécénat Placements Culture program, a cultural organization wishing to fund a tour outside Québec could receive a 1-to-1 matching grant, up to a maximum per fundraising campaign equivalent to the lesser of the donations collected or \$50 000;
- the organization would benefit immediately from the funds (donations and matching grants) to cover tour-related costs.

A portion of the total budget allowance of the Mécénat Placements Culture program would be placed under the responsibility of the CALQ and would be reserved for this section. This section of the Mécénat Placements Culture program would not replace the existing touring assistance grants that the CALQ administers but would be added to them.

TABLE 8

Illustration of the new section of the Mécénat Placements Culture program (in dollars)

	First example	Second example	Third example
Total cost of the tour	100 000	150 000	50 000
Donations	50 000	100 000	25 000
Matching grant (maximum of \$50 000)	50 000	50 000	25 000
Funding available	100 000	150 000	50 000

CHAPTER 2

PUT PHILANTHROPY AT THE FOREFRONT OF CULTURAL LIFE

The second series of proposals that the task force has formulated seek to put philanthropy at the forefront of cultural life by helping cultural organizations to establish ties with individual and corporate donors.

- The analyses that the task force conducted confirm the considerable difficulty that cultural organizations encounter in making themselves known to possible donors and establishing durable ties with them.
- In light of this basic observation and the best practices adopted in this respect, the task force is proposing to the government that it launch a major initiative with the establishment of *PArtenaires*, an organization independent of the government that would provide consulting services and know-how in respect of linkage between the cultural sector and the business community.

1. CULTURAL ORGANIZATIONS ENCOUNTER DIFFICULTY IN ESTABLISHING TIES WITH POTENTIAL DONORS

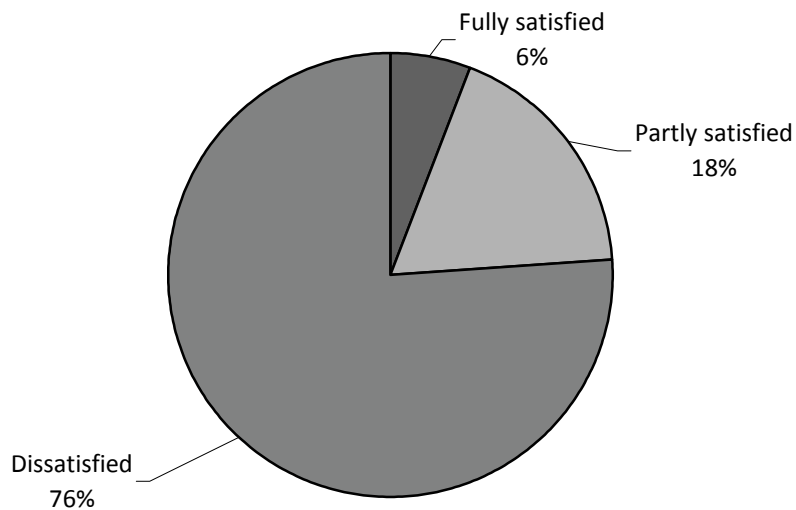
The task force wished to obtain more accurate information on the relationships between cultural organizations and philanthropy. The survey conducted among the client organizations of the CALQ led to a number of observations.

❑ The survey conducted among the client cultural organizations of the CALQ

The first observation is hardly surprising. The vast majority of organizations (76%) are dissatisfied with the level of funding that they receive.

CHART 6

Level of satisfaction of the representatives of cultural organizations concerning funding of their organizations
(as a percentage)



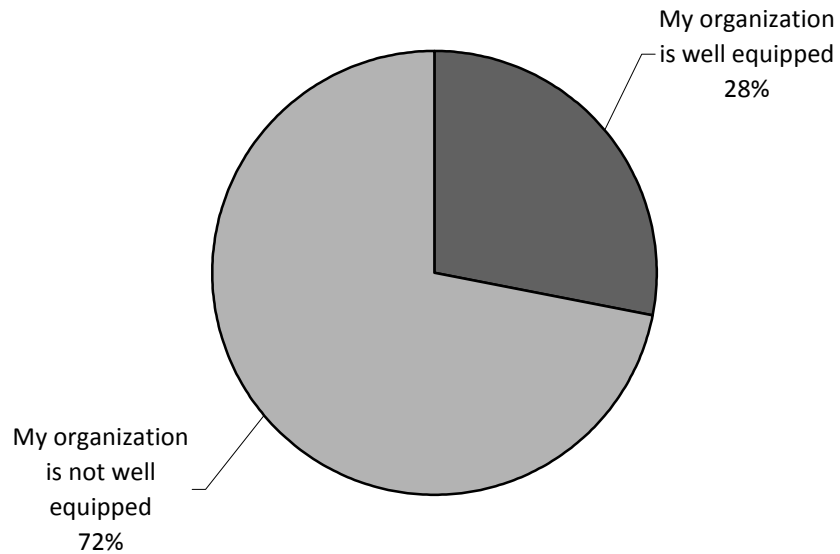
The same survey provides valuable information on the difficulties that cultural organizations encounter when seeking individual and corporate donors.

■ **Organizations are ill-equipped to engage in successful fundraising campaigns**

The vast majority of organizations, nearly 72%, consider themselves ill-equipped to conduct a fundraising campaign.

CHART 7

Perception of cultural organizations of their ability to raise funds
(as a percentage)

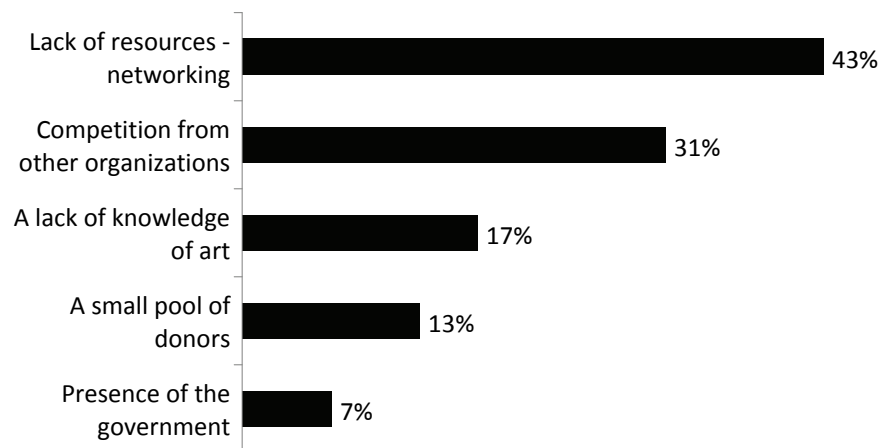


■ The nature of the difficulties encountered

Among the difficulties that arise in gaining access to corporate or individual donations, the cultural organizations mainly mentioned a lack of resources, the absence of a network of donors, competition from other organizations, and a lack of knowledge of art.

CHART 8

Perception of cultural organizations of the main funding difficulty encountered (as a percentage)⁽¹⁾



(1) Certain respondents pinpointed more than one difficulty in obtaining funding.

■ The measures suggested

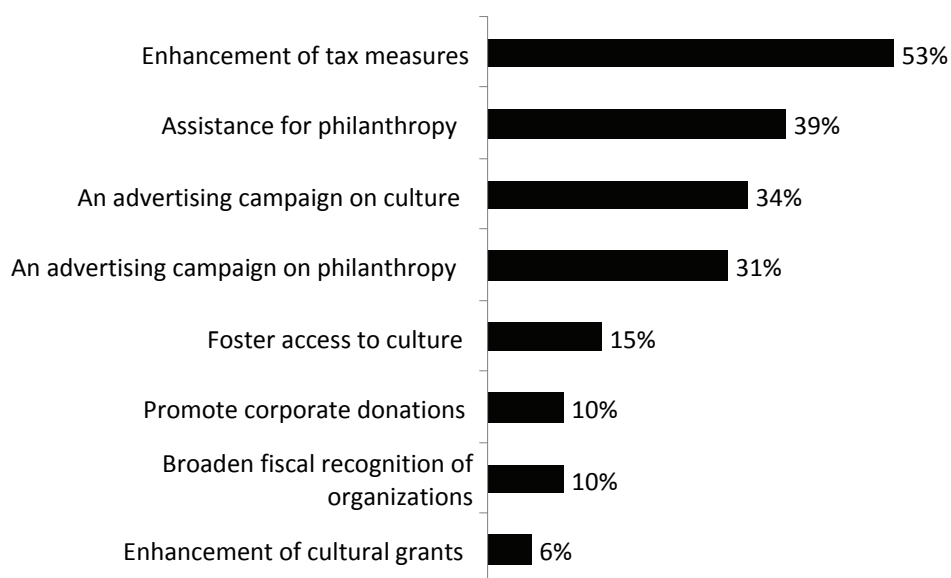
The organizations were asked about measures likely to promote donations. Among the measures proposed, those mentioned most frequently were:

- the enhancement of the tax incentive (53% of responses);
- assistance for organizations to find private funding sources (39%).

Just over one-third of the organizations (34%) mentioned the establishment of an awareness-raising campaign to highlight the cultural sector or philanthropy.

CHART 9

Proposals from organizations to promote philanthropy (as a percentage)



Note: Several respondents identified more than one measure.

□ A confirmation

Several of these observations were confirmed during meetings that the members of the task force held.

Donors and the cultural milieu have limited knowledge of the existing tax measures. Philanthropy usually hinges on the proximity of the cause to be supported.

Cultural organizations insist that calls for philanthropy must not be presented as recourse to generosity but instead as the possibility of sharing a societal project.

2. A MAJOR INITIATIVE: THE ESTABLISHMENT OF PARTENAIRES

Based on these observations, the task force is proposing the création of *PARtenaires*, a major initiative that would offer cultural organizations direct support for their strategy to find donors by drawing inspiration from the best practices adopted for this purpose.

- The creation of *PARtenaires* would enable cultural organizations to benefit from the know-how and strategic advice that they say is lacking.
- At the same time, a specific mandate would be assigned to a new organization to promote and facilitate micro-donations.
- A promotional campaign under the theme “Culture changed my life” would accompany the establishment of *PARtenaires* to heighten public awareness of the importance of cultural donations.

2.1 *PARtenaires*

In response to its observations, the Task Force on Cultural Philanthropy is proposing the establishment of *PARtenaires*, a non-profit organization independent of the government that would offer consulting services and know-how in respect of linkage between the cultural sector and the business community. Certain services offered by *PARtenaires* would draw inspiration from those already proposed by the Conseil des arts de Montréal, whose approach would be extended to several regions of Québec.

Based in Montréal, *PARtenaires* would become the main outlet for assistance for philanthropy.

☐ Québec’s regions

Its know-how would be extended to other regions of Québec through the establishment of regional philanthropy assistance centres, which would establish direct ties with cultural boards.

PARtenaires would allow for the development of proximal links between the philanthropy support organization, the business community and the cultural sector in a given region. By associating the two sectors, *PARtenaires* would create the conditions that would lead cultural organizations and donor agencies to develop close ties in their respective milieus.

☐ An implementation committee

The task force is proposing that the government assign to an implementation committee the responsibility for defining the operating methods of *PARtenaires* and the process leading to its creation.

- The implementation committee would comprise independent individuals in order to facilitate the creation of a new agency.
- The implementation of *PARtenaires* should clearly be coordinated and harmonized with existing bodies.

❑ **Four types of services**

Under its mission, *PArtenaires* would primarily offer four types of services:

- a philanthropy support service;
- a linkage service between interveners in the philanthropic sector;
- support for the governance of cultural organizations in order to establish links with potential donors;
- a micro-donation platform.

■ **A philanthropy support service**

A number of cultural organizations do not have the resources necessary to successfully conduct a fundraising campaign.

PArtenaires could assist such organizations by assigning to them a mentor who would guide them throughout the process of seeking funding, as well as remunerated consultants for this purpose.

PArtenaires could also offer specific training workshops and networking to the members of a cultural organization to enable them to develop know-how in the search for funding.

■ **Linkage between interveners in the philanthropic sector**

As part of its mission, *PArtenaires* would seek to facilitate contacts between potential donors and organizations that need funding. The service would be aimed both at cultural organizations seeking patrons of the arts and donors, whether businesses or individuals, wishing to fund an organization that corresponds to their interests.

PArtenaires could also serve as a link between cultural organizations and businesspeople wishing to join boards of directors. A cultural organization would thus have access to the know-how and the business relations of the member of the board of directors from the private sector.

The service would draw inspiration from the Go-C.A. program of the Conseil des arts de Montréal. Go-C.A. works with mentors in several Montréal businesses to promote the inclusion of young businesspeople on the board of directors of arts organizations.

Lastly, *PArtenaires* could adopt as part of its mandate to pinpoint, heighten the awareness of and encourage to engage in philanthropy all businesspeople who are still not involved in artistic development. This includes, in particular, company executives who have abandoned cultural philanthropy over the years, the executive officers of SMEs, who are often overlooked, and businesspeople from the ethnic communities and foreign corporations established in Québec. These are the target clienteles adopted by the Forum Arts-Affaires of the Conseil des arts de Montréal in its action plan.

■ **Support for the governance of cultural organizations in order to establish links with potential donors**

PArtenaires would provide support for the governance of cultural organizations to ensure that their boards of directors afford an opportunity to establish links with potential donors.

From the standpoint of governance, cultural organizations accomplish miracles with limited resources. Cultural organizations emphasize the difficulty that they experience in establishing relations with the business community during their fundraising campaigns. One of the most effective ways to establish such relations is to directly involve certain representatives of the business community in the governance of cultural organizations. PArtenaires could facilitate and systematize such involvement.

■ **A micro-donation platform**

The fourth service offered by PArtenaires would be a micro-donation platform provided free of charge. The promotion of micro-donations is covered by a proposal of the task force, presented below.

□ **Other responsibilities**

Among the responsibilities assigned to PArtenaires, the task force suggests that the agency oversee the “Culture changed my life” promotional campaign, which is covered by another proposal.

The task force also recommends that PArtenaires have a mandate to ensure follow-up to the measures adopted to promote cultural philanthropy in order to verify their efficacy. As noted earlier, such follow-up could occur after a period of three years.

2.2 Promote and facilitate micro-donations

Crowdfunding is becoming increasingly popular in the main developed countries. Its promotion in Québec is of considerable interest.

By allowing for the collection of micro-donations, the approach enables the emergence of a new category of patrons of the arts. It allows artists and cultural organizations to organize targeted fundraising campaigns for defined projects. Crowdfunding responds directly to the preference for proximity that Quebecers display when they decide to donate. As we saw earlier, the priority given to proximity is one of the sociocultural traits of Quebecers in the realm of philanthropy.

The task force is, therefore, proposing that an Internet crowdfunding platform be designed and put online rapidly in favour of the cultural sector.

- This initiative would encourage small cultural donations.
- It would offer support to cultural organizations that do not possess the necessary know-how to launch a major fundraising campaign.

The mandate to establish the platform would be assigned to PArtenaires.

- All Québec cultural organizations would have available a new subscription tool.
- Access to the platform and its use would be free of charge and PArtenaires would assume its operating costs.
- The platform would simplify the management of micro-donations.

- It could manage the issuing of tax receipts for the organizations entitled to them, thereby reducing the bureaucracy surrounding donations.
- Such a platform would facilitate access to donation matching programs such as the Mécénat Placements Culture program for small organizations with limited resources by enabling them to attain the funding objectives required by the program.
- *PArtenaires* could also offer guidance to cultural organizations to enable them to make optimum use of the platform.

Crowdfunding
<p>Crowdfunding consists in the collection of micro-donations through the Internet and the social media.</p> <p>The collection of funds for a usually limited time is aimed at the funding of a specific project. In most instances, if the funding objective is not attained, the contributors are reimbursed and the project is abandoned.</p> <p>Crowdfunding has experienced meteoric growth in recent years. According to a study by Massolution,⁽¹⁾ \$1.5 billion was collected worldwide through crowdfunding in 2011, compared with an estimated \$2.8 billion in 2012.</p> <p>Crowdfunding in Québec</p> <p>Crowdfunding is still little known in Québec and the emergence of Québec crowdfunding platforms is recent. There are roughly five Québec crowdfunding platforms. We note that a number of Québec artists prefer to use international platforms and thus reach a bigger pool of potential donors.</p> <p>The cost of using Québec and international platforms is significant and represents roughly 10% of the funds collected.</p>

(1) Massolution, *Crowdfunding Industry Report: Market Trends, Composition and Crowdfunding Platforms*, May 2012.

2.3 The “Culture changed my life” promotional campaign

The survey conducted by the task force and the meetings organized with cultural organizations and patrons of the arts confirmed the need to heighten awareness among Quebecers of the importance of cultural donations.

The task force proposes that a mandate be assigned for this purpose to *PArtenaires*.

PArtenaires would be responsible for coordinating the organization of province-wide radio, television and Internet advertising campaign.

- The campaign would be funded on a voluntary basis by the Québec media.
- It would seek to promote culture, cultural gestures and philanthropy aimed at cultural organizations.
- It could draw on testimony from individuals whose lives were changed by culture.

CHAPTER 3

PROMOTE CULTURAL DONATIONS

Having analyzed the improvements to be made from the standpoint of cultural organizations, the task force examined conceivable initiatives to spur the generosity of donors. The task force is thus formulating a third series of proposals aimed at the promotion of cultural donations through reliance on a fiscal tool.

- It has pinpointed the categories of donors to be targeted as a priority, i.e. first-time donors and major donors.
- The task force's proposals take the form of tax credits applicable to the first donation and to major donations.

1. RELIANCE ON TAXATION TO PROMOTE CERTAIN DONATIONS

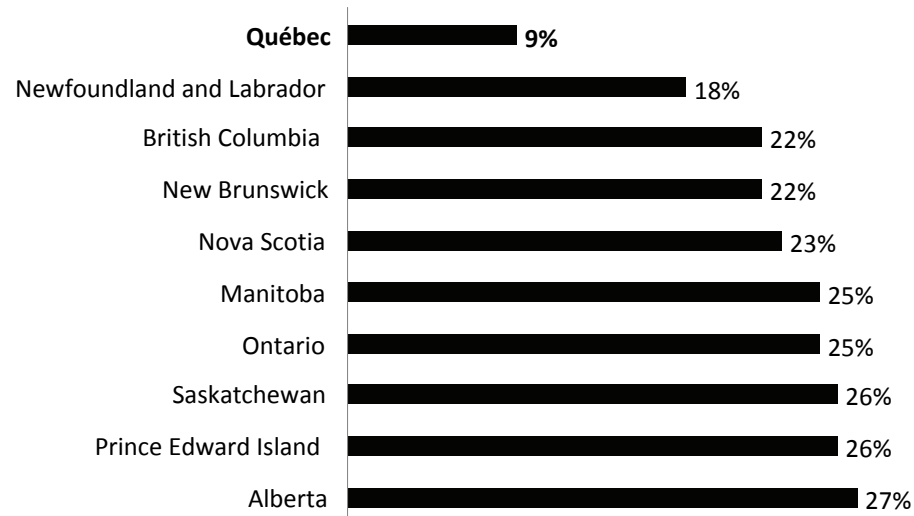
According to the survey conducted at the request of the task force, the first measure proposed to promote donations is the enhancement of the tax incentive. Some 53% of organizations mentioned this measure.

❑ An insufficient number of major patrons of the arts

The survey conducted in 2010 by Statistics Canada revealed that only 9% of Québec donors made a significant donation, defined as a donation equal to or bigger than the donations made by the 25% of Canadian donors who made the biggest donations, i.e. in 2010 a donation equal to or bigger than \$358.

CHART 10

Proportion of big donors, by province, 2010
(as a percentage)



Note: Top donors are those in the upper quartile of donors, i.e. the 25% of Canadian donors who made the biggest donations during a given year. In 2010, the top donors were those who made donations of at least \$358.

Source: Statistics Canada, Canada Survey of Giving, Volunteering and Participating, 2010.

During the meetings that it held, the task force was made aware of the problem of major patrons of the arts. Significant resources could be devoted to the cultural milieu if Québec adopted a fiscal approach adapted to major patronage.

❑ Encourage the emergence of new patronage

During the same meetings, the fiscal tool was mentioned to encourage the emergence of new patronage stemming from the new generations.

Under the mandate assigned to it by the government, the task force was explicitly asked to reflect on the means of developing a new generation of patrons of culture. Growth in the Québec economy has relied, in large part, on new business areas, service sectors in which officials or professionals are the patrons of the arts of tomorrow.

The federal government has defined a tax incentive measure that benefits patrons of the arts who make a first donation. The task force has observed that the Québec government has not yet taken advantage of the possibility of a tax incentive aimed specifically at new donors.

The definition and tax treatment of donations
<p>From a fiscal standpoint, a donation is defined as the voluntary transfer of property for which the donor receives no compensation in return.</p> <ul style="list-style-type: none">– A donation that an individual makes to a recognized charitable organization entitles the individual to a non-refundable tax credit or, in the case of a business, to a tax deduction.– In the case of individuals and corporations, the donation is usually limited to 75% of the donor's income. <p>In Québec, the tax credit for individuals is 20% on the first \$200 and 24% on the surplus over this amount.</p> <ul style="list-style-type: none">– Québec is usually more generous than all of the other provinces. The federal tax credit is 15% on the first \$200 and 29% on the surplus over this amount.– The 2013-2014 federal budget makes provision for a temporary super tax credit for first-time donors, in addition to the existing tax credit. It corresponds to 25% of donations of at most \$1 000. To be eligible, a Canadian taxpayer must not have claimed the charitable donations tax credit since 2007. Moreover, the super tax credit may be claimed in only one taxation year between 2013 and 2017. <p>In the case of businesses, under the Québec and federal taxation systems, a donation that does not afford a direct or indirect benefit in return applies as a reduction of net income. The donation enables the business to reduce its taxable income and, accordingly, the amount of corporation tax that it pays.</p> <p>Types of donations</p> <p>Donations that entitle the donors to tax assistance may be financial donations or donations in kind. Donations in kind also include donations of cultural property, the donation of property with heritage value, or donations of musical instruments. The amount of a donation in kind is equivalent to its fair market value and the taxpayer is usually taxed on the capital gain.</p> <p>Testamentary gifts seek to transmit part of the inheritance to a recipient after death through a will. Such gifts reduce the amount of tax levied on the estate. The limit on donations made in the year of death is 100% of the deceased person's net income.</p> <p>A donor may transfer a life insurance policy to a charitable organization, which then becomes the sole holder and beneficiary of the policy. The surrender value of the policy is considered to be a donation eligible for the tax credit.</p>

2. THE PROMOTION OF THE FIRST DONATION AND MAJOR DONATIONS

The task force is proposing two targeted tax measures to promote the first cultural donation and major donations.

2.1 A 25% tax credit for a first cultural donation

As we noted earlier, the Statistics Canada survey on philanthropy showed that many Quebecers donate. However, they give less than the residents of the other provinces.

To create a new generation of patrons of the arts, the task force is proposing the implementation of a 25% tax credit for a first cultural donation of \$5 000 or more.

In light of the enhancement proposed, a \$5 000 cultural donation would entitle the donor to a tax credit of \$3 838, bearing in mind existing tax credits. The donation would ultimately cost the donor only \$1 162.

The tax credit would be capped at a donation of \$25 000. The donor would receive total tax assistance for such a donation of \$18 481 and the donation would ultimately cost him \$6 519.

The measure would apply to the first cultural donation.

What is more, to ensure that a taxpayer does not benefit from tax assistance exceeding 100% of the value of his donation, only cash donations would be eligible.

According to the evaluations of the Ministère des Finances et de l'Économie, the financial impact for the government of such a measures would be \$1 million a year.

2.2 An enhanced tax credit for major donors

The task force is proposing to the government to establish a new tax credit for major cultural donations. The measure would cover cultural donations of \$250 000 or more paid during a given year or over several years within the framework of a commitment signed between the donor and the donee organization. The commitment should make provision for donations totalling \$250 000 over a maximum of 10 years.

The implementation of the new tax credit would seek to:

- encourage bigger cultural donations;
- foster a commitment by major donors to the long-term funding of cultural organizations.

According to the evaluations of the Ministère des Finances et de l'Économie, the additional cost of the tax credit would ultimately be \$400 000 a year.

A fiscal clawback could be applied retroactively if the conditions concerning grants of \$250 000 are not observed at the conclusion of the agreement.

TABLE 9

Illustration of the enhanced tax credit for major donors for a taxpayer who has concluded a commitment to donate a total of \$250 000
(in dollars per year)

	Year				Total
	1st	2nd	3rd to 5th ⁽¹⁾	6th to 10th ⁽¹⁾	
Donation of \$250 000 the first year					
Donations	250 000	—	—	—	250 000
Tax credit at the 30% rate	75 000	—	—	—	75 000
Commitment to donate \$250 000 over 5 years					
Donations	50 000	50 000	50 000	—	250 000
Tax credit at the 30% rate	15 000	15 000	15 000	—	75 000
Commitment to donate \$250 000 over 10 years					
Donations	25 000	25 000	25 000	25 000	250 000
Tax credit at the 30% rate	7 500	7 500	7 500	7 500	75 000

(1) Per year.

CHAPTER 4

ANCHOR CULTURE IN THE HEART OF THE CITY

By enriching the built heritage, culture contributes directly to embellishing cities. It enhances the quality of life of residents and ameliorates the city's self-image.

During its deliberations, the task force examined the presence of art in Québec's cities and reflected on building infrastructure and the presence of artists' studios. The task force is, accordingly, formulating a fourth series of proposals, all of them aimed at more broadly anchoring culture in the heart of the city.

The task force is proposing four measures that affect urban infrastructure and the premises that artists and cultural organizations use.

1. THE PROMOTION OF ART IN THE CITY

The question of the integration of art and artists into the city was raised several times during the task force's meetings and the deliberations of the subcommittees. The question is multifaceted.

☐ Artists' studios and centres for creation

The availability of affordable studios and centres for creation was linked to the possibilities that philanthropy offers.

Through their presence, artists and cultural organizations often contribute to maintaining the vitality of certain neighbourhoods. Their vitality is finally turning against them: the gentrification of artists' neighbourhoods is leading to a rise in housing costs and, ultimately, to the exodus of the artists who contributed to such revitalization.

In Québec, several recent examples illustrate the possibility of maintaining artists in their centres for creation, with the collaboration of patrons of the arts. Specific mention was made of the recent successful development of the Wilder Building in the Quartier des spectacles in Montréal.

In October 2012, the Groupe de travail sur les ateliers d'artistes of the Ville de Montréal submitted a report explaining the issues at stake and proposing several avenues for intervention.⁵

The problem of the protection of centres for artistic creation affects Québec's main cities.

☐ Public art

The task force was also made aware of the question of public art and architecture's contribution to the embellishment of urban sites.

Philanthropy can take the form of the donation of art works designed and installed to be an integral part of the urban environment.

The investment that a real estate developer makes to ensure the architectural interest of a building that he erects may be likened to a form of cultural support.

⁵ See GROUPE DE TRAVAIL SUR LES ATELIERS D'ARTISTES, *Rapport d'étude sur les ateliers d'artistes, Montréal, métropole culturelle*, October 2012.

2. FOUR MEASURES THAT AFFECT URBAN INFRASTRUCTURE AND THE PREMISES THAT ARTISTS AND CULTURAL ORGANIZATIONS USE

The task force is proposing to anchor culture in the heart of the city through four measures that affect urban infrastructure and the premises that artists and cultural organizations use.

2.1 Philanthropy for public art

The development of public art makes it possible to promote culture in everyday life. Several initiatives are under way in Québec to promote public art. The task force accordingly wishes to highlight the recent commitment by Québec City to increase by 2020 from 125 to 160 the number of municipally owned art works in its territory, a 28% increase.

Along the same lines and in order to encourage public art, the task force is recommending that the market value be increased by 125 % of a donation of public art that gives rise to a tax credit for individuals or a tax deduction for businesses. The increase would be raised to 150% when the donation is intended for an educational institution given the impact that the donation could have on young people's interest in culture.

- The measure would apply to the donation of a work installed in an urban space, such as public squares, parks or educational institutions.
- The Ministère de la Culture et des Communications would be responsible for determining the works eligible for the increased tax assistance according to established criteria.

2.2 The integration of art into real estate

In 1961, the Québec government adopted a measure that allocated roughly 1% of the construction budget of a building or the development of a public site to the production of art works.

The art works, e.g. sculptures, installations, paintings, prints, photographs, tapestries, and stained glass windows, reflect the diversity of expression of Québec artists and now make up a significant part of our artistic heritage. Private companies do not have to comply with this obligation.

To encourage private businesses to integrate art into real estate, the task force is proposing to grant tax assistance to enterprises that reserve at least \$100 000 or, in the case of big projects, 1% of the building construction budget, for the integration of art works.

- The tax assistance would take the form of an accelerated capital cost allowance (33⅓%) and an increase in the deduction to 125% of the value of the budget devoted to the integration of art works.
- The allowable expenses would include solely works integrated into the building or its environment. The measure would be similar to those stipulated in the *Politique d'intégration des arts à l'architecture et à l'environnement des bâtiments et des sites gouvernementaux et publics* (commonly referred to as the 1% policy).
- As is the case in the policy, the Ministère de la Culture et des Communications would be responsible for determining the works eligible according to established criteria.

2.3 A roof for culture

As we noted earlier, the Groupe de travail sur les ateliers d'artistes established by Montréal, métropole culturelle, submitted last October a report that proposes 15 avenues for intervention to develop artists' studios in Montréal.

The Task Force on Cultural Philanthropy wishes to emphasize the interest of the deliberations carried out and the avenues for intervention proposed.

It recommends that the government act upon the recommendations deemed to be the most promising in order to promote the creation and maintenance of artists' studios in city centres, both in Montréal and in Québec as a whole.

Le Groupe de travail sur les ateliers d'artistes of the Ville de Montréal
<p>The task force's mandate</p> <p>The Secrétariat général de Montréal métropole culturelle set up the Groupe de travail sur les ateliers d'artistes with a mandate to examine and assess the timeliness of financially supporting the development of artists' studios in Montréal and to make recommendations to the decision-making bodies concerned.</p> <p>The problem</p> <p>The Groupe de travail sur les ateliers d'artistes mainly pinpointed two problems related to artists' studios:</p> <ul style="list-style-type: none">– the real estate speculation that is nudging up rents;– the change in the use of buildings. <p>The two problems have reduced the number of spaces available for artistic creation.</p> <p>Possible solutions</p> <p>The Groupe de travail sur les ateliers d'artistes proposes a business model that allows for the transfer of a certain number of workshops from one method of ownership or on short-term lease (one or two years) to permanent ownership (acquisition) and a long-term lease (20 to 30 years).</p> <p>The approach hinges on a business partnership between several interested parties, i.e. private promoters, management organizations, the Société d'habitation et de développement de Montréal (SHDM) and private, public and parapublic financial institutions on the one hand, and public administrations (the Ville de Montréal and the provincial and federal governments) on the other hand.</p>

☐ **Cartography of the resources available**

The report on artists' studios inventoried such studios in Montréal, identified their concentration in the urban area, and determined the city's potential to offer spaces for artists.

The problem of artists' studios is not unique to Montréal and exists in several other Québec cities.

The task force recommends mandating the Société immobilière du Québec (SIQ) to map buildings that could house artists' studios or other cultural organizations in Québec's main cities. This initial building inventory would help accelerate a future initiative aimed at establishing artists' studios in the urban environment.

- Such mapping would provide useful reference points for organizations seeking premises for artists' studios.
- It would make it possible to put artistic development at the forefront of urban development, bearing in mind the dynamic of artists' studios specific to each city.

☐ **A tax measure to promote donations of immovables (125%)**

The task force is recommending that a 125% increase be granted in the market value of an eligible donation under the tax credit or the deduction for charitable donations in the case of an immovable given to a non-profit cultural organization whose space would be outfitted to accommodate artists' studios or other cultural organizations. This measure would encourage the donation and conversion of immovables for such purposes.

This measure would encourage the donation and conversion of immovables for such purposes.

Since the immovable would then belong to a cultural organization, the immovable's artistic vocation would be protected from changes in vocation and rents would not be subject to real estate speculation.

2.4 Artchitecture

The task force believes that the anchoring of culture in the heart of the city depends on the promotion of architecture as an art form that contributes directly to the embellishment of urban sites.

The example of cities such as Chicago must be a source of inspiration. Building promoters have engaged in veritable aesthetic one-upmanship there, thus helping to make Chicago a hub for urban architecture recognized the world over.

The task force is proposing to the government two initiatives that it has grouped under the title "Artchitecture."

☐ **The promotion of architecture competitions when major buildings are erected**

A city's architecture is part of its international signature. In several instances, it is architectural competitions that have given rise to the construction of buildings, the production of urban design, and urban planning projects recognized internationally. Some examples are the reconstruction of the World Trade Center in New York or the development of the Millennium Park in Chicago.

Architectural competitions:

- foster the originality and quality of the project submitted;
- broaden the visibility and prestige of architectural projects;
- promote the emergence of a new generation of architects.

Despite their undeniable advantages, architectural competitions are rare in Québec, unlike practices in Europe. The promoter must assume significant costs to launch an architectural competition and such costs put a damper on such competitions.

In order to encourage private promoters to hold architectural competitions in conjunction with building projects, the task force is proposing to offer a grant equivalent to 50% of competition expenses recognized by an association of architects.

The grant would be capped at \$200 000 per project.

Architectural competitions
<p>An architectural competition is a process of attribution of an architecture contract based on the selection of the best project by a jury in light of predetermined criteria established by the initiator of the competition. It thus allows for the selection of a project based on criteria not directly tied to cost or the architect's experience.</p> <p>The Ordre des architectes du Québec and Architecture Canada (the Royal Architectural Institute of Canada (RAIC)) oversee architectural competitions with strict rules to ensure their smooth operation and to enhance the prestige of the competitions.</p>

□ A new Prix du Québec, dedicated to architecture (Prix Ernest-Cormier)

The Prix du Québec crown the careers and works of Quebecers who have achieved distinction in a cultural or scientific field. All told, 13 disciplines are rewarded each year.

The Prix du Québec already include a section devoted to the visual arts, the arts and crafts, architecture and design (the Prix Paul-Émile-Borduas). However, the award leaves little place to architecture and design compared with the visual arts and the arts and crafts.

The task force is proposing that a new Prix du Québec be created.

- It could be called the Prix Ernest-Cormier.
- It would recognize the excellence of the contribution of an architect or a designer.

Various architects' orders and associations or certain cities such as Montréal already grant architectural awards. However, the awards do not afford the visibility and prestige that a major award such the Prix du Québec offer.

Architectural awards in Québec

The Ordre des architectes du Québec

Since 1978, the Awards of Excellence in Architecture have highlighted the essential contribution that Québec architects make to the built environment. Granted by the Ordre des architectes du Québec, they identify and promote the foremost architectural achievements of Québec architects, both at home and abroad. The awards are granted to architects and their clients to emphasize the collaboration necessary for the production of works of quality.

The Royal Architectural Institute of Canada

Since its inception, the Royal Architectural Institute of Canada (RAIC) has managed a program of awards that recognize excellence in architecture. Accordingly, it presents awards to emphasize the excellence of architectural achievements, professional success, remarkable contributions to the profession, outstanding academic results, and excellence in the allied arts.

The Ville de Montréal

Every year the Ville Montréal grants special heritage awards, including the Prix d'intégration architecturale, which recognizes businesses that have contributed to the promotion of an old neighbourhood through the integration of new, quality construction in the existing urban fabric.

Canadian Architect

Canadian Architect is an architecture magazine that grants annual awards for excellence in architecture.

Ernest Cormier

A Montréal architect and engineer

Ernest Cormier (1885-1990) was a Montréal architect and engineer. He studied civil engineering at the École polytechnique de Montréal, then received further training at the École des Beaux-Arts de Paris, where he studied with Jean-Louis Pascal.

Key works

Among Ernest Cormier's key works, mention should be made of:

- the École des Beaux-Arts de Montréal (1922-1923);
- the Montréal Courthouse Annex (1920-1926);
- the Université de Montréal (1925-1943);
- his private residence, now called the Maison Ernest Cormier (1930-1931);
- the new Supreme Court of Canada building in Ottawa (1938);
- the exterior doors of the United Nations headquarters in New York (1947);
- the National Printing Bureau (1950-1958);
- the Grand Séminaire de Québec on the site of Université Laval (1957-1969).

Main recognition

Throughout his life, Ernest Cormier was recognized for the quality of his achievements:

- in 1914, he received the prestigious Henry Jarvis Studentship awarded by the Royal Institut of British Architects (RIBA);
- he 1930, he was made a fellow of the RIBA;
- in 1942, he received an honorary doctorate from the Université de Montréal;
- in 1942, he received the medal of the Association des architectes de la province de Québec;
- in 1948, he was decorated with the Ordre du mérite of the École polytechnique de Montréal;
- in 1953, he received the Prix Urgel Archambault of the Association francophone pour le savoir;
- in 1973, he received the medal of the Société des architectes diplômés par le gouvernement;
- in 1974, he received the Medal of Officer of the Order of Canada.

Source: *The Canadian Encyclopedia* — <http://www.thecanadianencyclopedia.com/articles/ernest-cormier>.

CHAPTER 5

INVEST IN YOUNG PEOPLE

The fifth and final series of proposals formulated by the task force focuses on the future. The task force is convinced that philanthropy and donations are one means available to us to encourage the audiences, artists and donors of the future by investing in young people.

- All interveners in the cultural sector, artists, cultural organizations and philanthropists, have expressed concern for the future of Québec culture and the need to invest to this end in education.
- Under the theme “The earliest possible exposure to culture,” the task force is proposing three initiatives that differ in scope and nature.

1. THE FUTURE OF CULTURE IN QUÉBEC HINGES ON THE EDUCATION OF YOUNG PEOPLE

The cultural organizations with which the task force met and the business community that supports culture expressed concern over heightening awareness of culture among new generations.

We are speaking here of the emergence of cultural vocations among young people, the development of future audiences but also the replacement of current patrons of the arts by a new generation of philanthropists.

Reflection on cultural philanthropy should also afford an opportunity to mobilize additional means in order to heighten awareness of culture among young people.

2. THE EARLIEST POSSIBLE EXPOSURE TO CULTURE

The Task Force on Cultural Philanthropy is proposing to the government that it invest in young people under the theme “The earliest possible exposure to culture,” in order to make young people more receptive to culture and thereby prepare for the future.

Under this theme, the task force has identified three initiatives that differ in nature and scope.

- They would hinge more or less directly on cultural philanthropy.
- All of the initiatives would seek to develop a taste for culture among young people in order to develop future audiences, future artists and also future patrons of the arts.

❑ Artists in the schools: additional financial support for cultural activities organized in elementary schools

Two programs now promote cultural outings in elementary and secondary schools:

- a support measure for school outings;
- the La culture à l'école program.

The support measure for school outings only covers certain transportation expenses for students. The La culture à l'école program does not cover all types of cultural activities.

Current programs that promote cultural outings in the schools
<p>Support for cultural school outings - Performing arts</p> <p>The government has implemented a measure to support school outings, especially to centres for the production and dissemination of the performing arts (playhouses) recognized by the Ministère de la Culture et des Communications.</p> <p>The support consists in the reimbursement of up to 40% of transportation expenses for students to the performance venue. Professional theatre, dance, music and popular song performances are eligible and only those in respect of which admission is charged.</p> <p>The La culture à l'école program</p> <p>The La culture à l'école program offers financial support to promote access in the schools to cultural activities. It covers:</p> <ul style="list-style-type: none">– the cost of bringing to the school artists or writers registered in the Répertoire des ressources culture-éducation (transportation, accommodation, special material, timetables, and so on);– the transportation expenses of students to cultural outings (playhouses, museums, historic sites, exhibition centres, and so on). <p>However, admission fees to cultural sites and fees are not eligible for financial assistance under the program.</p>

The Task Force on Cultural Philanthropy is proposing the implementation of a more general measure to fund cultural activities in elementary schools.

It hopes that, as far as possible, at least half of school activities at the elementary level will be devoted to cultural activities.

The task force is proposing to establish a matching program to support the amounts collected through private fundraising efforts such as chocolate sales or contributions from parents to enable students to participate in cultural activities. The goal is to promote the organization of artistic events in the schools.

- The matching funds could be limited to \$2 000 a year for each elementary school.
- To ensure that the smallest schools can benefit from the full amount, the matching would be very generous, i.e. \$4 for every dollar collected.

The program would complement the two existing programs and would:

- fund activities not covered by the other programs (admission fees, artists' fees, and so on);
- seek to increase private funding of cultural activities by more broadly involving parents and the local community.

All told, nearly 1 900 elementary schools could take advantage of the program.

☐ **Reduce the admission price for young people to Québec government museums**

The three Québec government museums⁶ offer children 12 years of age and under, i.e. elementary school students, free admission to their exhibit halls.

- Secondary school students, who are between 12 and 17 years of age, pay between \$4 and \$8.
- During directed school activities for elementary and secondary school students, the museums charge between \$2 and \$3.

The task force is recommending that the admission price for all young people to Québec government museums be reduced to \$1. This measure would reduce the cost of nearly 400 000 visits a year to a government museum by elementary or secondary school students.

The task force hopes that all museums supported by the Québec government move in the same direction.

☐ **Introduce an art history course in secondary school**

The task force recommends that the Ministère de l'Éducation, du Loisir et du Sport integrates into the history course a section devoted to art history and artistic practices over the centuries that is broached for each historic period studied. The initiative would seek to develop a taste for art among young people and broaden their knowledge of major artistic trends.

⁶ The Musée national des Beaux-Arts du Québec, the Musée de la civilisation de Québec and the Musée d'art contemporain de Montréal.

THE FINANCIAL IMPACT OF AND INCREASE IN CULTURAL DONATIONS

At the conclusion of its deliberations and reflections, the task force has formulated five groups of proposals encompassing 20-odd separate initiatives.

❑ Ultimately, a 50% increase in cultural donations, i.e. \$23 million more a year for cultural organizations

According to the evaluations of the Ministère des Finances et de l'Économie, the application of the task force's proposals would achieve the quantified target proposed and increase cultural donations by 50% within four years. Annual corporate and individual donations would increase from \$45 million to \$68 million, a \$23-million increase.

TABLE 10

Impact on cultural donations of the task force's proposals to promote cultural philanthropy
(millions of dollars)

	In the long run
Current level of cultural donations (2011)	45.3
<i>New tax credit for major cultural donations</i>	+5.0
<i>25% tax credit for a first cultural donation</i>	+4.0
<i>Enhancement and continuity of the Mécénat Placements Culture program</i>	+3.5
<i>Partners (micro-donations, linkage, and so on)</i>	+6.0
<i>Other measures⁽¹⁾</i>	+4.0
Total in the long run (starting in the fourth year)	67.8
<i>Impact of the measures</i>	+22.5

(1) Includes, in particular, the 125% increase in the value of the donation for the donation of public art and for an immovable devoted to artists' studios.

❑ **Annual financial impact of \$15 million**

According to the same evaluations of the Ministère des Finances et de l'Économie, the overall proposals elaborated by the task force would have an annual cost of roughly \$15 million over the next four years, i.e. nearly \$60 million. The cost should decline because of the self-financing of the Mécénat Placements Culture program.

Moreover, \$20 million would be paid annually over a period of 10 years to capitalize the Fonds Avenir Mécénat Culture in order to perpetuate the Mécénat Placements Culture program.

TABLE 11

Cost to the government of the fiscal and budget measures proposed by the task force
(millions of dollars)

	2014- 2015	2015- 2016	2016- 2017	2017- 2018	Total
ENHANCE AND PERPETUATE THE MÉCÉNAT PLACEMENTS CULTURE PROGRAM					
Enhancement of the Mécénat Placements Culture program and funding of tours outside Québec	-2.7	-3.7	-4.7	-3.7	-14.8
Investments to capitalize the Fonds Avenir Mécénat Culture	—	—	—	—	—
Subtotal	-2.7	-3.7	-4.7	-3.7	-14.8
PUT PHILANTHROPY AT THE FOREFRONT OF CULTURAL LIFE					
Establishment of PArtenaires	-5.0	-2.0	-2.0	-2.0	-11.0
Subtotal	-5.0	-2.0	-2.0	-2.0	-11.0
PROMOTE CULTURAL DONATIONS					
25% tax credit for a first cultural donation	-1.0	-1.0	-1.0	-1.0	-4.0
30% tax credit for major donors	-0.4	-0.4	-0.4	-0.4	-1.6
Subtotal	-1.4	-1.4	-1.4	-1.4	-5.6
ANCHOR CULTURE IN THE HEART OF THE CITY					
Increase to 125% of the value of a donation of public art and to 150% for a public art donation to an educational institution	-0.5	-0.5	-0.5	-0.5	-2.0
Incentive to produce works of art during the construction of buildings (1% policy)	-0.7	-0.7	-0.7	-0.7	-2.8
A roof for culture	-0.5	-0.5	-0.5	-0.5	-2.0
Recognition of architects - Artchitecture	-0.5	-0.5	-0.5	-0.5	-2.0
Subtotal	-2.2	-2.2	-2.2	-2.2	-8.8
INVEST IN YOUNG PEOPLE					
Provide financial support for cultural activities in elementary schools	-3.8	-3.8	-3.8	-3.8	-15.2
Reduce the admission price to Québec government museums	-0.8	-0.8	-0.9	-1.0	-3.5
Introduce an art history course in secondary school	—	—	—	—	—
Subtotal	-4.6	-4.6	-4.7	-4.8	-18.7
Total financial impact of fiscal and budget measures	-15.9	-13.9	-15.0	-14.1	-58.9

Note: Assuming that the enhancements come into force on January 1, 2014.

CONCLUSION

At the conclusion of its reflections, the Task Force on Cultural Philanthropy is proposing to the government to act in five directions to promote cultural donations and enhance the capacity of cultural organizations to gain access to such donations.

❑ Concrete initiatives and a quantified target

By enhancing and perpetuating the Mécénat Placements Culture program, putting philanthropy at the forefront of cultural life and targeting new donors and major donors, the Task Force on Cultural Philanthropy is proposing concrete initiatives focusing both on cultural organizations and cultural donors. Furthermore, the task force is convinced that the government can rely on cultural philanthropy to anchor culture in the heart of the city and to invest in young people.

The task force has pinpointed a quantified target that is at once ambitious and realistic: it should be possible within four years to increase cultural donations by 50%, which would bring to an annual total of \$23 million funding from individuals and businesses to which cultural organizations and artists can have access.

❑ Broader support for culture and developmental measures

The proposals submitted and the 20-odd initiatives pinpointed correspond to the objective that the government adopted by creating the task force, i.e. Québec society's support for culture must be increased by promoting the development of private funding.

The measures presented to the government include a structuring aspect to ensure the sustainability of cultural initiatives.

The task force is proposing, above all, to mobilize donors to better fund cultural organizations and artists. Such mobilization is essential because of the role that culture assumes in our identity, economic development, the enhancement of Québec's profile, and its openness to the world.

APPENDICES

APPENDIX 1: THE TASK FORCE

MEMBERS OF THE TASK FORCE ON CULTURAL PHILANTHROPY

The Task Force on Cultural Philanthropy comprised eight key figures from the business community and involved in the cultural sector.

Pierre Bourgie, Chair, a businessman and patron of the arts

Sophie Brochu, President and Chief Executive Officer, Gaz Métro

Jo-Ann Kane, Curator of the National Bank of Canada Collection

Benoît Desjardins, Tax Partner, Deloitte

Michel Labonté, former Vice-President, Finance, Technology and Corporate Affairs, National Bank of Canada

Jacques Parisien, Executive VP and Chief Operating Officer, Astral Média

Peter D. Simons, President and Chief Executive Officer, La Maison Simons

Jonathan Tétrault, Partner, McKinsey & Compagnie

RESOURCE PERSONS

Teams from the Ministère des Finances et de l'Économie and the Ministère du Conseil exécutif supported the deliberations of the Task Force on Cultural Philanthropy.

☐ **Ministère des Finances et de l'Économie**

Pierre Côté, Secretary, Task Force on Cultural Philanthropy, Assistant Deputy Minister, Secteur des politiques aux particuliers et des relations fédérales-provinciales

David Bahan, Director General, Direction générale des politiques aux particuliers, Secteur des politiques aux particuliers et des relations fédérales-provinciales

Jean-Pierre Simard, Director, Direction de la taxation des particuliers, Secteur des politiques aux particuliers et des relations fédérales-provinciales

Carl Poulin, economist, Secteur des politiques aux particuliers et des relations fédérales-provinciales

Éric Desbiens, economist, Secteur des politiques aux particuliers et des relations fédérales-provinciales

Audrey Michaud, Administrative Assistant, Secteur des politiques aux particuliers et des relations fédérales-provinciales

Michele Bolduc, Administrative Assistant, Secteur des politiques aux particuliers et des relations fédérales-provinciales

☐ **Ministère du Conseil exécutif**

Jean-Pierre Pellegrin, Assistant Secretary and Manager, Direction des politiques publiques et des perspectives, Secrétariat aux priorités et aux projets stratégiques

Patrice Gagnon, advisor, Secrétariat aux priorités et aux projets stratégiques

Claude Bertrand, administrative technician, Administrative Assistant, Secrétariat aux priorités et aux projets stratégiques

Anne-Marie Dubocage, administrative technician, Administrative Assistant, Secrétariat aux priorités et aux projets stratégiques

APPENDIX 2: STATISTICAL PROFILE OF INDIVIDUAL DONATIONS

□ Individual donations

■ Donations in Québec are smaller than in the other provinces

In 2010, the Québec donating rate⁷ was 84.6% and the Canadian rate, 84.1%. However, the average amount of individual Québec donations was half that in Canada, i.e. \$208 as against \$446.

With a median donation of only \$75, Quebecers give less than other Canadians.

TABLE 12

Breakdowns of donating rates, average donations and median donations by province and territory, population 15 years of age or over, 2010
(in dollars)

	Donating rate (%)	Average donation	Median donation
Canada⁽¹⁾	84.1	446	123
Newfoundland and Labrador	91.7	331	100
Prince Edward Island	91.4	479	140
Nova Scotia	87.7	369	110
New Brunswick	88.1	380	105
Québec	84.6	208	75
Ontario	84.4	526	150
Manitoba	86.2	519	146
Saskatchewan	84.1	544	150
Alberta	83.7	562	165
British Columbia	80.1	543	125

(1) Including the Yukon, the Northwest Territories and Nunavut.

Source: Statistique Canada, Canada Survey of Giving, Volunteering and Participating, 2010.

⁷ The proportion of individuals 15 years of age or over who made a donation.

■ Even fewer major donors in Québec

The rate of major donors is even smaller in Québec in relation to the other provinces. Only 9% of Québec donors made a significant donation in 2010, compared with 25% of all Canadian donors.

TABLE 13

Top donor rates, by province, population 15 years of age or over, 2007 and 2010
(as a percentage)

Province	Rate of individuals who are top donors ⁽¹⁾	
	2007	2010
Newfoundland and Labrador	17	18
Prince Edward Island	27	26
Nova Scotia	22	23
New Brunswick	20	22
Québec	11	9
Ontario	25	25
Manitoba	26	25
Saskatchewan	25	26
Alberta	26	27
British Columbia	23	22

(1) The major donors are those in the upper quartile of donors, i.e. the 25% of Canadian donors who made the biggest donations during a given year. In 2010, the top donors were those who made donations of at least \$358.

■ Donations depending on income

Individual income affects the amount of donations. However, the most affluent Quebecers make smaller donations than other Canadians.

- The average donation of a Quebecer with an income of over \$100 000 (\$303) is less than half the average of Canadian donations.
- The discrepancy is fairly constant regardless of income.

TABLE 14

Breakdowns of donating rates and average donations by income, population 15 years of age or over, 2010

	Québec		Canada		Proportion of the average donation between Québec and Canada (%)
	Donating rate (%)	Average amount of donations ⁽¹⁾ (\$)	Donating rate (%)	Average amount of donations ⁽¹⁾ (\$)	
Less than \$20 000	71.9	n/a	67.1	248	n/a
\$20 000 to \$39 999	83.8	123	80.7	257	47.9
\$40 000 to \$59 999	82.2	193	83.4	380	50.8
\$60 000 to \$79 999	87.4	144	85.7	403	35.7
\$80 000 to \$99 999	87.3	288	89.4	427	67.4
\$100 000 or more	90.0	303	88.4	646	46.9
Total	84.6	208	84.1	446	46.6

(1) Estimates of average donations are calculated for donors only.

Source: Statistics Canada, *Canada Survey of Giving, Volunteering and Participating*, 2010.

■ Donations according to age

Age is also a decisive factor in the value of donations. The average age of donors both in Québec and in the rest of Canada is 53.

TABLE 15

Breakdowns of donating rates and average donations by age, population 15 years of age or over, 2010

	Québec		Canada		Proportion of the average donation between Québec and Canada (%)
	Donating rate (%)	Average amount of donations ⁽¹⁾ (\$)	Donating rate (%)	Average amount of donations ⁽¹⁾ (\$)	
15 to 24	77.5	71	72.7	143	49.7
25 to 34	79.0	164	80.2	305	53.8
35 to 44	90.0	253	89.4	431	58.7
45 to 54	89.4	172	87.8	477	36.1
55 to 64	84.3	252	86.6	626	40.3
65 or over	85.8	311	87.2	643	48.4
Total	84.6	208	84.1	446	46.6

(1) Estimates of average donations are calculated for donors only.

Source: Statistics Canada, *Canada Survey of Giving, Volunteering and Participating*, 2010.

■ Solicitation method

Québec residents stand out from other Canadians in respect of the type of soliciting that influences their donations. Quebecers are more likely to donate in response to a solicitation:

- in a place of public use (35% of Québec residents have done so, compared with 25% of other Canadians);
- in response to a television or radio appeal (12%, as against 4%);
- during collections in a religious centre (38%, compared with 32%).

Moreover, Québec residents were much less likely to donate in response to a sponsorship request (16%, as against 36%) or to make commemorative donations (15%, compared with 25%).

TABLE 16

**Percentage of the population that made a donation, by solicitation method,
population 15 years of age or over, 2007**

	Québec	Ontario	Other provinces ⁽¹⁾
Religious centre	38%	33%	32%
Place of place of public use	35%	27%	25%
Door to door	27%	25%	27%
Postal solicitation	24%	25%	26%
Charitable event	22%	23%	23%
Solicitation in the workplace	17%	23%	23%
Sponsorship	16%	37%	36%
Commemorative donations	15%	27%	25%
Radio, television, telethon	12%	3%	4%
Spontaneous donations	10%	8%	8%
Telephone solicitation	4%	6%	6%
Other methods	5%	8%	8%

(1) Including Ontario.

Source: Statistics Canada, *Canada Survey of Giving, Volunteering and Participating*, 2007.

❑ Individual and corporate donations

On the whole, the Ministère des Finances et de l'Économie estimates that individuals and businesses donated just over \$45 million to culture in 2011.

Based on the Statistics Canada survey, whose findings are presented above, the Ministère des Finances et de l'Économie estimates at \$45.3 million the donations made in 2011 by individuals and businesses to the arts and culture.

Such donations led to Québec government assistance of \$11.7 million, from which donors and cultural organizations benefited.

TABLE 17

Donations and government assistance for the arts and culture – 2011
(millions of dollars)

	Donations received by donee organizations	Assistance granted by the Québec government
Individuals ⁽¹⁾	35.5	5.5
Corporations ⁽¹⁾	9.8	1.2
Mécénat Placements Culture program	n/a	5.0 ⁽²⁾
Total	45.3	11.7

(1) Assuming that 3% of general donations are intended for culture.

(2) Amount for fiscal year 2011-2012. Some \$0.9 million was committed but not paid for fiscal year 2011-2012.

❑ Charitable donations tax credit

■ A rarely claimed tax credit

A small proportion of donors claim the charitable donations tax credit. However, the average value of the donations declared for tax purposes exceeds the average of donations made. In 2010, only 21.9% of Québec taxpayers claimed the charitable donations tax credit. The median amount of donations that gave rise to the tax credit was \$130.

The discrepancy between the value of donations made and those claimed for tax purposes stems primarily from small cash donations.

TABLE 18

Breakdowns of donating rates, average donations and median donations by province and territory, population 15 years of age or over, 2010
(in dollars)

	Donating rate	Taxpayers who declared a donation	Average donation ⁽¹⁾	Median donation
Canada⁽²⁾	84.1%	23.4%	1 437	260
Newfoundland and Labrador	91.7%	21.2%	977	340
Prince Edward Island	91.4%	25.3%	1 129	390
Nova Scotia	87.7%	22.6%	1 097	310
New Brunswick	88.1%	21.4%	1 181	300
Québec	84.6%	21.9%	620	130
Ontario	84.4%	24.6%	1 611	320
Manitoba	86.2%	26.3%	1 658	360
Saskatchewan	84.1%	25.3%	1 515	340
Alberta	83.7%	24.3%	2 251	390
British Columbia	80.1%	22.1%	1 798	300

(1) Total donations entered on individual federal income tax returns over the number of donors.

(2) Including the Yukon, the Northwest Territories and Nunavut.

Source: Statistics Canada. Table 111-0001 — Charitable donors, summary, annual CANSIM (database).

❑ Donations by type of organization

In Québec, in 2010, nearly half of donations (46%) were intended for health, social services and hospitals. During the same year, religious organizations received 20% of donations.

TABLE 19

Breakdown of donations by type of organization, population 15 years of age or over, 2010

Type of organization	Donating rate	Total amount (\$000)	Breakdown of the total amount
Total	85%	1 160 643	100%
Health	49%	241 073	21%
Social services	39%	159 544	14%
Religion	38%	228 774	20%
Hospitals	27%	130 393	11%
Education and research	18%	45 931	4%
Sports and leisure activities	13%	24 457	2%
Grants, fundraising campaigns and promotion of voluntary work	13%	124 087	11%
International agencies	8%	103 954	9%
The environment	4%	19 868	2%
Arts and culture	2%	34 991	3%
Law, defence of interests and politics	2%	9 398	1%
Development and housing	1%	11 288	1%
Universities and colleges	1%	9 733	1%
Business and professional associations, unions	0%	651	0%
Groups not classified elsewhere	2%	4 986	0%
Residual amount — miscellaneous organizations	—	11 515	1%
Donations for the victims of natural disasters ⁽¹⁾	—	66 428	—

(1) Donations in aid of the victims of natural disasters are not considered in the total donations.
Source: Statistics Canada, Canada Survey of Giving, Volunteering and Participating, 2010.

APPENDIX 3: SURVEY ON CULTURAL PHILANTHROPY

□ The context

In the course of its deliberations, the Task Force on Cultural Philanthropy asked 554 cultural organizations to respond to a questionnaire to obtain their opinion on different facets of philanthropy.

All told, 121 organizations returned the questionnaire, for a response rate of nearly 22%.

□ The organization's satisfaction with its level of funding

Question: Are you satisfied with your organization's current level of funding?

"No. Our funding has stagnated for 10 years but inflation has not, which is reducing our company's purchasing power. Either we increase our funding or the company is doomed to stagnate then collapse."

The vast majority of cultural organizations (75%) are dissatisfied with the level of funding that they receive.

Only 5% of them are entirely satisfied with their funding and roughly 20% are partly satisfied with their funding.

Certain organizations are partially satisfied with their funding since, although their current funding covers their operating costs, it does not allow them to develop further or demands considerable resources that might be used for their core mission.

TABLE 20

Level of satisfaction with the organization's funding

	Number	Percentage
Fully satisfied	7	5.8
Partly satisfied	22	18.2
Dissatisfied	92	76.0
All respondents	121	100.0

❑ The ability to raise funds

Question: Do you feel that your organization is well-equipped to engage in fundraising?

"We are lacking human resources to carry out fundraising. ... Our organization is small and we share and concurrently perform duties."

Roughly three-quarters of the organizations indicated that they were not well-equipped to carry out fundraising.

The main reason mentioned is that they do not have the human resources necessary to successfully engage in fundraising.

TABLE 21

Perception of the ability to engage in fundraising

	Number	Percentage
My organization is well-equipped to do so	34	28.1
My organization is ill-equipped to do so	87	71.9
All respondents	121	100.0

❑ Targeted donors

Question: What groups do you target as potential donors to your organization (businesses, patrons of the arts, micro-donations, and so on)?

"We target big businesses in the region although they are frequently solicited. We also have a patron of the arts whose contribution we greatly appreciate."

Roughly 20% of cultural organizations mentioned that they had targeted all types of donors.

The vast majority of organizations (88%) target first and foremost all private companies as top donors.

They then usually target patrons of the arts (55%) or the general public (42%).

TABLE 22

Proportion of organizations that target one type of donor

	Number	Percentage
Private companies	107	88.4
Patrons of the arts	67	55.4
General public	51	42.1
Foundations	39	32.2
Spectators or visitors	32	26.4
Micro-donations	29	24.0
All types of donors	22	18.2

Note: The respondents could target several types of potential donors.

□ Motivation of donors

Question: In your opinion, what motivates donors to contribute to funding your organization (cause, recognition, advertising, and so on)?

“The love of classical music and the credibility of the organization’s managers alone are the main reasons that businesses support us.”

The donor’s considerable interest in art is the main motivation of donors pinpointed by the cultural organizations.

Other frequently mentioned reasons for donating were:

- the visibility that the donation affords the donor;
- the visibility of the organization that receives the donation;
- the donor’s personal acquaintance with a member of the organization or someone close to it.

TABLE 23

Perception of what motivates donors to contribute

	Number	Percentage
Donor’s interest in art	88	72.7
Visibility for the donor	38	31.4
The cultural organization’s visibility	33	27.3
A personal tie with the organization	22	18.2
The existence of tax incentives	9	7.4
The organization’s specific vocation	8	6.6

Note: The respondents could identify more than one reason for donating.

❑ Funding problems

Question: What is the biggest problem encountered when the time comes to seek private funding?

“Soliciting donations for the arts is still not as well received as for charitable causes.”

Generally speaking, the organizations mentioned that they experienced funding problems.

The main difficulty encountered is the competition between organizations seeking donations (31%).

The absence of a business network or a network of potential donors is also an obstacle frequently mentioned by organizations seeking private funding (22%).

The other problems relate principally to a lack of resources, a lack of knowledge of the arts or the vocation of an organization, or the limited pool of donors to which the organization has access because it is located outside urban areas.

Roughly 7% of the organizations indicated that some people do not donate to cultural causes since they believe that the government was already contributing extensively in this field.

TABLE 24

Perception of the biggest funding problem encountered

	Number	Percentage
Competition from other organizations	38	31.4
Absence of a network	27	22.3
Lack of resources	25	20.7
A lack of knowledge of art	21	17.4
A small pool of donors	16	13.2
Presence of the government	8	6.6

Note: Certain respondents identified more than one funding problem.

❑ The Mécénat Placements Culture program

Question: Are you familiar with the Mécénat Placements Culture program?

"We are carrying out our third fundraising campaign in several years under the Mécénat Placements Culture program and it has been a success. ... The program has completely changed the organization's history."

Over 95% of the organizations consulted are already familiar with the Mécénat Placements Culture program and nearly three-quarters of them have already had recourse to it.

Nearly 75% of the organizations are generally satisfied with the program. However, 20% of the organizations are dissatisfied with the program since it does not satisfy their needs.

A number of organizations (10%) suggested allocating more money to the program.

TABLE 25

Level of satisfaction with the Mécénat Placements Culture program

	Number	Percentage
Fully satisfied	29	24.0
Partly satisfied	61	50.4
Dissatisfied	24	19.8
Don't know	7	5.8
All respondents	121	100.0

■ Improvements proposed in the Mécénat Placements Culture program

Despite the general satisfaction expressed with respect to the Mécénat Placements Culture program, certain organizations did suggest improvements.

According to one-third of the organizations, the program appears to be poorly adapted to organizations that are seeking short-term funding. Indeed, the funds that match donations must be placed in an endowment fund whose capital must be integrally preserved during a minimum period for 10 years and in a reserve fund that must be preserved for a minimum period of two years.

TABLE 26

Improvements proposed in the Mécénat Placements Culture program

	Number	Percentage
Fully satisfied	29	24.0
Proposed improvements		
Better cover short-term needs	37	30.6
Support for fundraising	20	16.5
Shorter waiting times	15	12.4
Improve the yield of the funds	5	4.1
Ineligible organizations	3	2.5
No suggestion	12	9.9
All respondents	121	100.0

❑ Proposed measures to encourage donations

Question: Do you have fiscal or other measures to suggest to encourage Quebecers' generosity toward culture or to facilitate access by cultural organizations to private funding?

"The tax incentive is always an asset. If donations in the context of support for culture were recognized and subject to a higher rate, that would help us a great deal."

The most frequent suggestion was to enhance the tax incentive for donations (53%). In particular, the respondents suggested enhancing the existing tax credit for a specific clientele (culture, region, small organizations), enhancing the Mécénat Placements Culture program and establishing a general matching grant program for all donations eligible for the tax credit.

Nearly 39% of the cultural organizations would like to obtain financial assistance in order to find more extensive sources of private funding. Assistance in networking is the form of assistance most frequently requested, followed by access to philanthropic resources and the creation of a central body similar to Centraide that would collect cultural donations.

Over one-third of the organizations would like the government to:

- promote an awareness campaign focusing on culture (34%);
- promote the value of philanthropy in order to highlight donors (32%).

Certain organizations suggested facilitating access to culture (15%). Access to culture mainly sought the development of young people's interest in culture but it was also suggested that assistance be offered to individuals wishing to purchase a work of art or participate in cultural activities.

Certain organizations also frequently suggested that businesses be obliged to invest a certain amount in culture, that recognition be broadened of organizations that may issue tax receipts (cooperatives, textile art), and that cultural grant programs be enhanced.

TABLE 27

Proposals from the organizations to promote philanthropy

	Number	Percentage
Enhancement of tax measures	64	52.9
Assistance for philanthropy	47	38.8
An advertising campaign on culture	41	33.9
An advertising campaign on philanthropy	38	31.4
Foster access to culture	18	14.9
Promote corporate donations	12	9.9
Broaden the recognition of organizations that may issue tax receipts	12	9.9
Enhancement of cultural grants	7	5.8

Note: The respondents could suggest more than one measure.

□ General comments or suggestions

Several organizations made general comments in the section reserved for this purpose.

Below are some of the comments.

“The generous man even invents reasons to give.” — Publius Syrus

Cultural enterprises do not have the necessary resources to send a strong message unless they are the OSM or the Montreal Museum Fine Arts. We need a forum, means and awareness-building. We need more than one statute to protect Québec culture. We must encourage people to embrace and defend it. Cultural days are just the beginning and we believe that some people regard them as the end.

We must attract patrons of the arts with quality and courage. We cannot attract audiences with performances often lacking in meaning and existential introspection and displaying an unparalleled lack of emotion. When art is valid, patrons of the arts offer support naturally. We must stop taking the public for fools and ignoramuses. They also feel and know what is beautiful. Culture is vital and is experienced in everyday life.

Attention! The Premier and the Minister of Culture must bear in mind that support for philanthropy must not and cannot replace government support for the arts and creation.

Québec’s leaders are less than what they were in the era of Québec inc.! Our big companies are sold and controlled abroad. We must protect Québec firms, which tend to be more attuned to the cause of culture.

The philanthropic culture is genuine in Québec but displays itself emotionally and more charitably than philanthropically. Culture is not a question of charity. Cultural philanthropy is a social choice that appeals to our personal convictions and our principles, and to our deep-seated need as a people to be moved by creative work.

□ Summary

Many cultural organizations believe that they need additional funding.

Furthermore, the vast majority of such organizations claim that they are unable to successfully conduct a private fundraising campaign. They would, therefore, welcome government assistance, in particular to facilitate the establishment of contacts between businesspeople and the cultural organizations.

Private companies are the main group from which cultural organizations seek obtain donations.

A majority of cultural organizations believe that the main motivation for making cultural donations appears to be the donor’s considerable interest in art.

According to the cultural organizations, culture and philanthropy in Québec do not appear to be sufficiently promoted. A sweeping public awareness-building campaign seems desirable.

The cultural organizations would welcome the enhancement of the tax assistance granted to donors even if very few of them seem to believe that this is a significant reason for making a cultural donation instead of in another field.

Cultural organizations are familiar with the Mécénat Placements Culture program and appreciate its contents. However, some organizations believe that the program could be enhanced in order to better satisfy the short-term needs of organizations and help organizations that have difficulty carrying out fundraising campaigns.

❑ Questionnaire

Funding of your organization

1. Are you satisfied with your organization's current level of funding?
2. What groups do you target as potential donors to your organization (businesses, patrons of the arts, micro-donations, and so on)?

Fundraising

3. Do you feel that your organization is well-equipped to engage in fundraising?
4. In your opinion, what motivates donors to contribute to funding your organization (cause, recognition, advertising, and so on)?
5. What is the biggest problem encountered when the time comes to seek private funding?

The Mécénat Placements Culture program

6. Are you familiar with the Mécénat Placements Culture program?
7. Do you feel that the program is a tool that is well adapted to your organization's needs? If not, what changes might be made?

Proposals to encourage donations

8. Do you have any fiscal or other measures to suggest that would:
 - a. *encourage Quebecers' generosity with respect to culture?*
 - b. *facilitate access by cultural organizations to private funding?*

Comments or suggestions likely to foster cultural philanthropy

☐ Organizations that answered the questionnaire

ARPRIM, Regroupement pour la promotion de l'art imprimé
ATSA
Biennale nationale de sculpture contemporaine
Bouge de là
C2S Arts et Événements
Camp musical du Saguenay–Lac-St-Jean
Camp musical St-Alexandre
Casteliers
Centre canadien d'architecture
Centre d'art et de diffusion Clark
Centre d'arts Orford
Centre de production et d'exposition Eastern Bloc
Centre des arts de la scène Pauline-Julien
Centre des auteurs dramatiques
Centre du Cinéma Parallèle
Centre MATERIA
Centre Segal des arts de la scène
Chants Libres
Chœur des enfants de Montréal
Chœur Les Rhapsodes
Chœur polyphonique Montréal
Chœur St-Laurent
Cinémathèque québécoise
Cirque Éloïze
Codes d'accès
Compagnie de théâtre Le Carrousel
Compagnie Jean-Duceppe
Compagnie musicale La Nef
Concours international d'orgue du Canada
Conseil des arts de Saguenay
Coop Vidéo de Montréal
Corporation du Centre régional d'archives de Lanaudière
Corporation Hector-Charland
Corpuscule Danse
Créations Etc.
Daniel Lessard
Danse Danse
Dazibao, centre d'exposition et d'animation photo
Diagonale, centre des arts et des fibres du Québec
Dulcinée Langfelder et Cie
École de danse contemporaine de Montréal
École de musique et de solfège de Chicoutimi
École nationale de l'humour
Ensemble Anonymus
Ensemble contemporain de Montréal
Ensemble vocal Ganymède
Espace Cercle Carré
Fédération d'art dramatique du Québec
Festival du nouveau cinéma de Montréal
Fondation de l'héritage culturel autochtone
Fondation des Jardins de Métis
Fondation du Manoir Mauvide-Genest
Fondation du Musée d'archéologie et d'histoire de Montréal Pointe-à-Callière
Fondation du Musée québécois de culture populaire

Fondation Orchestre symphonique de Longueuil
 Guilde canadienne des métiers d'art
 Illustration Québec
 Institut canadien d'art vocal
 Institut des arts au Saguenay
 Joe Jack & John
 L'Institut canadien de Québec
 L'Œil de poisson
 L'Orchestre de chambre de Montréal
 L'Orchestre de chambre I Musici de Montréal
 La Compagnie Christiane Belanger
 La Fenêtre, Centre d'immersion aux arts
 La Fondation Centaur pour les arts d'interprétation
 La Fondation de l'Association canadienne d'histoire ferroviaire
 La Rubrique
 Le Groupe de la Veillée
 Le Groupe Molior
 Le Musée des maîtres et artisans du Québec
 Le Regroupement du conte au Québec
 Les 7 doigts de la main
 Les Concerts symphoniques de Sherbrooke
 Les éditions Esse
 Les Filles électriques
 Les Grands Ballets canadiens (Montréal)
 Les Musées de la Montérégie
 Martel Cantin
 Maurice Achard
 Montréal Baroque
 Musée Beaulne
 Musée d'histoire, d'ethnographie et d'art religieux de Nicolet
 Musée des beaux-arts de Montréal
 Musée des beaux-arts de Mont-Saint-Hilaire
 Musée des beaux-arts de Sherbrooke
 Musée du Bas-Saint-Laurent
 Musée du Fjord
 Musée maritime de Charlevoix
 Musée Pierre-Boucher
 Musée régional de Vaudreuil-Soulanges
 Musica Camerata Montréal
 Occurrence, espace d'art et d'essai contemporains
 Opéra/théâtre Voxpopuli
 Orchestre symphonique de Montréal
 Orchestre symphonique des jeunes de Montréal
 Orchestre symphonique de Drummondville
 Orchestre symphonique du Saguenay–Lac-St-Jean
 Orchestre symphonique régional d'Abitibi-Témiscamingue
 Parc archéologique de la Pointe-du-Buisson
 Premier Acte
 Productions Fila 13
 Productions Les Gros Becs
 Productions SuperMémé – SuperMusique
 Regroupement des arts interdisciplinaires du Québec
 Société des Concerts Bic St-Fabien
 Société d'histoire et de généalogie du Plateau Mont-Royal
 Société d'histoire et du patrimoine de la région de La Sarre
 Société historique Sartigan

Société littéraire et historique de Québec
Tournée du cinéma québécois
Théâtre B.T.W.
Théâtre de la Ville
Théâtre Galiléo
Théâtre Momentum
Théâtre Sans Domicile Fixe
Théâtre Youtheatre
UMA – La Maison de l'image et de la photographie
Usine C
VIVA! Art Action Montréal

APPENDIX 4: THE OPERATION OF THE MÉCÉNAT PLACEMENTS CULTURE PROGRAM

The Mécénat Placements Culture program was established in 2005. The project seeks to:

- establish conditions aimed at promoting donations and contributions to organizations in the cultural and communications sectors;
- provide small organizations with financial security to contend with unforeseen circumstances;
- ensure stable, long-term funding for the organizations.

The Conseil des arts et des lettres du Québec administers the program in collaboration with a fund manager.

☐ The operation of the Mécénat Placements Culture program

The program offers matching grants that have a leverage effect on the donations and contributions that organizations collect.

- The matching grant varies according to the fundraising campaign conducted by the organization and its annual income.
- For each organization that receives donations, the grant is paid into an endowment fund and a reserve fund.

The matching grant is calculated according to the size of the organization and the net proceeds from the fundraising campaign. It is capped at \$250 000 a year.

TABLE 28

Matching grant according to the size of the recipient organization

Size of the organization (total income in the last full fiscal year)	As a % of net proceeds from the fundraising campaign
Less than \$250 000	300
Between \$250 000 and \$500 000	200
Between \$500 000 and \$1 million	150
More than \$1 million	100

Note: The net proceeds from the fundraising campaign are equivalent to the funds collected for the purpose of endowment less the expenses incurred to conduct the campaign.

For each fund-raising campaign, the matching grant given to an organization is divided between its endowment fund and its reserve fund, according to the following allocation rates:

TABLE 29

Allocation rates of matching grants according to the size of the recipient organization

Size of the organization (total income in the last full fiscal year)	Endowment fund (minimum)	Reserve fund (maximum)
Less than \$250 000	20% of the grant	80% of the grant
Between \$250 000 and \$500 000	40% of the grant	60% of the grant
Between \$500 000 and \$1 million	60% of the grant	40% of the grant
More than \$1 million	75% of the grant	25% of the grant

The Conseil des arts et des lettres du Québec administers the program in collaboration with a fund manager (Fondation du Grand Montréal, and the Fondations communautaires du Grand Québec, du Saint-Maurice, de Gaspésie-Les-Îles, de Lanaudière and de l'Estrie).

Each organization that deposits funds under the Mécénat Placements Culture program maintains ownership of its assets.

❑ Allocation of the grants

The organization must create two types of funds:

- an endowment fund (capital account) managed by a fund manager (Fondation du Grand Montréal, and the Fondations communautaires du Grand Québec, de la Gaspésie-Les-Îles, du Saint-Maurice, de l'Estrie and de Lanaudière), which must have signed an agreement with the CALQ.
 - The endowment fund comprises funds from donations (the net proceeds of fundraising campaigns) and a portion of the matching grants awarded under the program.
 - The capital must be integrally preserved during a minimum period of 10 years. In the interim, only its annual income may be distributed or spent.
- a reserve fund entrusted to the same fund manager or to a financial institution.
 - The reserve fund comprises a portion of the matching grants awarded to the participating organization.
 - The capital and the income must be preserved in the reserve fund for at least two years.
 - The organization may subsequently maintain the fund or transfer it to its endowment fund, or use the fund to finance its current activities.

The creation of the funds within the framework of the Mécénat Placements Culture program must not under any circumstances create a budget deficit for the organization.

The Simons family offered the Tourny Fountain, a majestic monument erected in front of the National Assembly and inaugurated on July 3, 2007, to Québec City.

To obtain additional information on the Tourny Fountain, please visit the Commission de la capitale nationale du Québec website (“Réalisations/Colline Parlementaire”).

www.capitale.gouv.qc.ca