



# CONNECTICUT RESOURCES RECOVERY AUTHORITY

**FOR IMMEDIATE RELEASE**

**March 2, 2009**

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## **Garbage Museum's Future Gets a Boost from the IRS With Ruling that Gifts to Museum are Tax-Deductible Ruling Also Applies to Contributions for Trash Museum**

STRATFORD, Conn. – Trash-o-saurus might be saved from extinction and his home, [the Connecticut Resources Recovery Authority Garbage Museum](#), might be able to stay open.

The Garbage Museum, whose current source of funding will run out on June 30, saw its chances of survival increase when CRRA received a private letter ruling from the Internal Revenue Service on the tax-deductible status of contributions to CRRA for the Garbage Museum and its sister facility, [the CRRA Trash Museum in Hartford](#).

The ruling says that “contributions made to (CRRA) to be used exclusively in connection with the (Garbage Museum and Trash Museum) and their respective education programs are for public purposes and will qualify as charitable contributions.”

**Contributions can be sent to:  
CRRA Garbage Museum  
1410 Honeyspot Road Extension  
Stratford, CT 06615**

The ruling clears the way for individuals, corporations and philanthropic organizations to contribute to the museums to preserve their important, award-winning educational programs. In 2002, CRRA was awarded the prestigious Beth Brown Boettner Award for Outstanding Public Education by the National Recycling Coalition.

Both museums teach children and families how to protect their environment by thinking about what they throw away. Programs cover topics such as recycling, source reduction and composting, as well as safely disposing of trash that can't be recycled or reused.

From its opening in 1993 through Jan. 31, 2009, 296,491 people had taken part in the Garbage Museum's programs, including a record 32,219 in 2008. Trash-o-saurus, a one-ton dinosaur made entirely of material pulled from landfills, has been the Garbage Museum's feature attraction since 1995.

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The Garbage Museum and its educational programs are funded by SWEROC, the Southwest Connecticut Recycling Operating Committee, a group of 18 towns that oversees operation of the [regional recycling facility](#) housed in the same building as the Garbage Museum. SWEROC's revenues come from the sale of recyclables delivered by towns to the Stratford facility. The Garbage Museum's budget for the current fiscal year is \$266,000.

SWEROC's long-term contracts to sell recyclables expire June 30. In late 2008, the global recession caused commodity prices to crater. Further, six towns are leaving SWEROC effective June 30, so even if new long-term contracts could be signed today, low commodity prices and reduced tonnages meant there will not be enough money to cover any of the Museum's costs.

In 2008, after six towns declared their intention to leave SWEROC, CRRA anticipated that it would need to raise money to cover at least some of the costs of the Garbage Museum, so in September the Garbage Museum began charging modest fees for admission, group tours and outreach programs. But in late 2008, when it became apparent that there would be no more funding from SWEROC, CRRA and the Garbage Museum's supporters began trying to raise money from other sources.

In the meantime, fees collected since September may amount to enough to keep the Garbage Museum open through July and August.

A grass-roots movement to preserve the Garbage Museum is also developing. More than 200 people have signed up as "fans" at the [Garbage Museum's Facebook page](#), while a blog called "[Save the Stratford, CT Garbage Museum](#)" is becoming active. Others have written letters to newspapers, contacted legislators and town officials and called radio talk shows to voice their support.

The Trash Museum is funded by the Mid-Connecticut Project and is in no danger of losing its funding. Finances for each of CRRA's solid-waste projects are separate and distinct and no money from one project can be used for another.

Many museums and educational facilities are exempt from taxation under Sec. 501(c)(3) of the Internal Revenue Code. However, CRRA's enabling statutes do not allow it to form such a separate entity, so it petitioned the IRS for a private letter ruling that gifts made expressly for the Garbage Museum and/or the Trash Museum would qualify as charitable contributions under Sec. 170(c)(1) of the Code.

A copy of the letter ruling is available from CRRA, although anyone considering contributions should consult their tax professionals for advice as to the deductibility of those contributions.

The Connecticut Resources Recovery Authority is a quasi-public agency whose mission is to work for – and in – the best interests of the municipalities of the state of Connecticut. CRRA's new board of directors and new management team develop and implement environmentally sound solutions and best practices for solid waste disposal and recycling management on behalf of municipalities. CRRA's four solid waste projects serve 118 Connecticut cities and towns. CRRA also runs environmental and recycling educational programs through the [Trash Museum](#) in Hartford and [Garbage Museum](#) in Stratford. For more information about CRRA and its activities, visit <http://www.crra.org>. Computer users can also discuss CRRA at its blog, <http://crra-blog.blogspot.com>.