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Aspectos Democráticos de la Ley de Incentivo a la Cultura y su relación con la promoción del Pluralismo Cultural
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Abstract

Research Objective: To examine whether the Culture Incentive Law (LIC) contributes to the democratization of access and diffusion of different cultural manifestations, thus fostering cultural pluralism in the distribution of resources among cultural productions and proponents.

Theoretical Framework: The theoretical background used here concerns to relations between Democracy and Culture, besides elements of the LIC operation taken as basis for the analysis of the law in terms of cultural pluralism promotion.

Methodology: Starting from a qualitative and quantitative approach, it was described the resource distribution carried out by the LIC, through the use of document analysis and descriptive statistics instruments.

Results: It was revealed the existence of a massive concentration of resources in certain areas and cultural proponents, with emphasis on the areas of performing arts and music. Another significant aspect refers to the professionalization required by the mechanism. In spite of any person - individual or legal entity - can become a cultural proponent, most of the resources are directed to legal entities.

Originality: This study analyzes the LIC through a democratic lens, in an unprecedented survey to date, with a focus on understanding the capacity of the main instrument for financing culture in Brazil in terms of promoting cultural pluralism.

Theoretical /and Practical Contributions: It was carried out an analysis of the LIC from a democratic perspective, by examining the results of the law and the promotion of cultural pluralism. In addition, the article provides transparency in the direction of resources and reveals concentrations in certain areas and cultural actors.

Keywords: Cultural Tax Incentives, Culture, Cultural Policies, Democracy, Culture Funding.

Resumo

:

Objetivo da Pesquisa: Verificar se a Lei de Incentivo à Cultura (LIC) contribui para a democratização do acesso e da difusão de diferentes manifestações culturais, promovendo o pluralismo cultural na distribuição de recursos entre produções e proponentes culturais.

Enquadramento Teórico: O pano de fundo teórico diz respeito às relações entre Democracia e Cultura, além de elementos do funcionamento da LIC que sustentaram a análise da lei em termos de promoção do pluralismo cultural.

Metodologia: Partiu-se da abordagem qualitativa e quantitativa, para descrever a distribuição de recursos realizada pela LIC, utilizando-se instrumentos de análise documental e estatística descritiva.

Resultados: Desvelou-se a existência de uma concentração maciça de recursos em determinadas áreas e proponentes culturais, com destaque para as áreas de artes cênicas e música. Outro aspecto significativo refere-se à profissionalização que o mecanismo demanda, pois apesar de qualquer indivíduo – pessoa física ou jurídica – poder se tornar proponente cultural, a maior parte dos recursos é direcionada para pessoas jurídicas. **Originalidade:** Análise da LIC pela lente democrática, num levantamento inédito até o presente momento, com enfoque em compreender a capacidade do principal instrumento de financiamento à cultura no Brasil em termos de promoção do pluralismo cultural.

Contribuições Teóricas e Práticas: Realizou-se uma análise da LIC pela perspectiva democrática, analisando os resultados da lei e a promoção de pluralismo cultural. Além disso, o artigo dá transparência no direcionamento de recursos e revela concentrações em determinadas áreas e atores culturais.

Palavras-chave: Incentivo Fiscal à Cultura, Cultura, Políticas Culturais, Democracia, Financiamento à Cultura.

Resumen

Objetivo de la investigación: Verificar si la Ley de Incentivo a la Cultura (LIC) contribuye para la democratización del acceso y de la difusión de diferentes manifestaciones culturales, promoviendo el pluralismo cultural en la distribución de recursos entre las producciones y proponentes culturales.

Marco teórico: la perspectiva teórica utilizada se refiere a las relaciones entre Democracia y Cultura y elementos de funcionamiento de la LIC que sustentan el análisis de la ley en términos de la promoción del pluralismo cultural.

Metodología: han empezado con el abordaje cualitativo y cuantitativo para describir la distribución de recursos realizadas por la LIC, utilizando instrumentos de análisis documental y estadística descriptiva.

Resultados: Han revelado la existencia de una concentración masiva de recursos en determinadas área y proponentes culturales, con destaque para las áreas de artes escénicas y música. Otro aspecto significativo se refiere a la profesionalización que el mecanismo demanda. Mientras cualquier individuo – persona física o jurídica – puede volverse en proponente cultural, la mayoría de los recursos es direcionada para personas jurídicas.

Originalidad: El análisis de la LIC con la lente democrática, en un levantamiento inédito hasta el presente momento, con enfoque en comprender la capacidad del principal instrumento de financiamiento a la cultural en Brasil en términos de promoción del pluralismo cultural.

Aportaciones teóricas y prácticas: Han realizado un análisis de la LIC por la perspectiva democrática, analizando los resultados de la ley y la promoción de pluralismo cultural. Además, el artículo da transparencia en el direccionamiento de recursos y revela concentraciones en determinadas áreas y actores culturales.

Palabras clave: Incentivo Fiscal a la Cultura, Cultura, Políticas Culturales, Democracia, Financiamiento a la Cultura.

1 Introduction

Culture, as a set of material and immaterial elements that determine the meanings of human interactions (Knopp & Darbilly, 2007) has a relationship with democracy, insofar as cultural aspects can contribute to the success of democratic regimes. Democracy, in this context, understood as a system of government where the population participates in collective decisions, through voting or other means (Tavares, 2018; Netto, 2015), has among its ideals the guarantee of providing access to knowledge and communication, to support the participation of individuals, while access to art and culture is a democratic value (Mannheim, 1974).

In Brazil, the main financing mechanisms for the cultural sector are the laws of culture incentive, which operate by deducting part of the taxes of individuals and companies that sponsor cultural projects approved by government agencies. Based on these laws, which have precedents at the federal, state, and municipal levels, the decision about which cultural productions will be benefited is made by the business community, and the State is responsible for mediating and regulating the dynamics between the players that operate in the mechanism. Law 8313 of 1991, the Culture Incentive Law (LIC), known as the Rouanet Law, operates through tax deductions in the Income Tax (IR). It is the main source of funding for the cultural sector in Brazil, and has as a premise that cultural projects promote the democratization of access to cultural products and accessibility for people with disabilities or limited mobility. It is emphasized that democratization consists of the set of efforts made to make access to cultural products more democratic.

An issue that generates discussions about this law is the fact that the selection of which cultural production will benefit from it falls on the business community, since they claim a return on image and there are no requirements aligned with the needs and demands of the population that weigh in the decision to direct incentives. Thus, companies select productions with greater potential return on image and located in strategic places, as an instrumental alternative of cultural marketing (Miszputen, 2014), which may prevent cultural projects that do not fit this market profile from receiving incentives.

In this aspect, it is interesting to understand the changes in the results of the law overtime on the panorama of resource distribution through this mechanism, in order to investigate whether there is a promotion of cultural pluralism through the LIC, in the fulfillment of its democratic function. Cultural pluralism can be understood as the diversity of the basal views and reasons of cultural processes and the understanding of multiple cultures, which would be composed of different rationalities, with constant clashes among themselves, but focused on generating harmony among the different cultures (Lopes, 1999).

Cultural pluralism is intrinsically related to democracy, to the extent that the democratic environment allows multiplicities and rational debates to occur. Besides, cultural pluralism is ensured by the existence of effective argumentative process in the environment, so that the population can enjoy the right to participate and the necessary means to exercise this right (Lopes, 1999). The possibility that individuals or companies have, through the LIC, to propose cultural projects, as well as to direct a portion of their taxes to support cultural productions, represents a democratic form of participation in the national cultural scenario.

Along these lines, the achievement of cultural pluralism through the LIC could be achieved by means of a resource distribution that includes the various types of cultural production and cultural producers, located in various geographical areas of the country, in order to facilitate the access of the population to these productions. To this end, this article sought to verify whether the LIC contributes to the democratization of access to and dissemination of different cultural manifestations, by promoting cultural pluralism in the distribution of resources among cultural productions and proponents.

The literature on this topic focuses on the analyses of the effectiveness of the LIC for its projects (Piccoli, Ferreira & Siqueira, 2020), the distribution of resources in proponents and supporters (Costa, Medeiros & Bucco, 2017; Varella, Santos & Najberg, 2020), in specific cultural areas (Bem, Waismann & Araujo, 2017; Ficheira & Hollanda, 2018). This article differs from previous studies by presenting the

distribution of resources in all cultural areas comprised by the law and the main fundraisers per cultural area. In this sense, in practical and academic terms, the article contributes with the discussion of the results of the LIC, shedding light on existing problematics in the functioning of the mechanism. In practical terms, the article presents the targeting and concentration of resources in certain areas and cultural players. Regarding the academic contributions, this article conducts an unprecedented analysis in the literature in terms of the areas served by the culture funding mechanism, by analyzing the LIC through a democratic lens, seeking to understand how it promotes cultural pluralism.

2 Democracy and Culture

Democracy is a political regime based on the participation of the population in government decisions, directly or indirectly, either in the proposition of laws or the selection of representatives through voting. The concept of democracy emerged in Greece in the sixth century BC. The word derives from *demokratia*, where *demos* means people and *kratos* comes from government, that is, it is a form of government exercised by the people, who participate in collective decisions (Gonçalves, 1996; Tavares, 2018).

In its contemporary form, the concept of democracy has infinite understandings, encompassing issues related to civilization, law, ethics and politics (Nancy, 2012). Its understanding revolves mainly around two aspects, as an element related to a political corpus, which is guided by its relationship with the law, and the form of government, guided by its administrative characteristic (Agamben, 2012). Some principles came to be related to democracy as a form of government, such as citizenship, equality, freedom, security and private property, in addition to the orientation in the Rule of Law, which aims to guide and enable coexistence in society. Certain elements are considered in the distinction between democratic states and other regimes, such as political representation, electoral competition and popular participation in elections through universal suffrage (Netto, 2015).

Moreover, the contemporary concept of democracy is related to the idea of mass democracy, which refers to a large-scale political system intrinsically supported by the formation of rights to order in modern societies (Lacerda & Gomes, 2013). In this aspect, the democratic rule of law is supported by the idea of guaranteeing and protecting the rights of individuals, thus configuring a state whose action is limited by a set of laws present in a constitution, aiming to prevent abuses of power by the state machine in the private lives of citizens. That is, democracy goes beyond a regime of government to the extent that, from the institution of rights, it comes to represent a form of social order that directs and limits the power of rulers and state action (Chau, 2008).

In several occasions, the meaning of culture manifests itself as a reaction to the conceptions of industry and democracy, which materialize in the general changes in common life, and the effort to qualitatively evaluate the nature of the changes that characterize the idea of culture (Willians, 2011). The relationship between democracy and culture, the latter in its multiple aspects, is treated in the literature from classical to contemporary authors. It is an orientation initially based on the understanding of whether there would be an influence of cultural elements on the success of democracy in certain localities. In this logic, culture is understood as something endowed with certain generality, comprising ways of life, customs, traditions and religions (Przeworski, Cheirub, & Limongi, 2003).

Montesquieu (2015) was the first to discuss that certain forms of government needed certain cultural characteristics to be successful. Some aspects raised by the author relate to forms of government and characteristics of the population. The successful republican form, for example, requires that part of the population be virtuous; for the monarchy, the honor would be necessary, and in the case of despotism, fear in the population would be necessary (Montesquieu, 2000). Rousseau advanced this discussion by considering that for democratic institutions to be able to develop, they would need to be compatible with the culture, in the form of customs of the society in question (Przeworski et al., 2003).

Thus, the concept of Democratic Culture emerges as a set of elements that favor the existence of the democratic regime, which represents a way of understanding the world through the participatory perspective, having democracy as a practical reference (Gonçalves, 2007; Przeworski et al., 2003).

Democratic Culture presupposes that the will of the population is represented in the cultural policies made by the elected government, so that people feel they are participants in the cultural decisions made by the state (Blomgren, 2012).

A democratic ideal, from this perspective, refers to unrestricted access to communication through access to knowledge, arts and cultural products. However, even in Democratic Cultures, it is complex to make these elements circulate across all population scales. Knowledge is ordinarily accessed by a restricted part of the population, usually specialists, and a democratic state must allow cultural products to reach a considerable part of the population (Mannheim, 1974). Access to these elements is provided in different forms, either physical access, in direct contact with the cultural product; economic access, by the financial capacity to produce cultural elements; and intellectual access, which is the capacity to understand and learn by contact with cultural products (Coelho, 1997).

Considering the character of guaranteeing the rights of citizens in the Democratic State of Law, some rights are regarded as fundamental, which did not arise simultaneously, but passed through different generations, in different phases of the emergence of civil, political and social rights. Social rights of the third generation arose from new demands related to the treatment of human beings by the State. It started to treat humans as bearers of various stages of life instead of abstract beings (Bobbio, 2004). Thus, services such as health, education, social security and culture began to be considered in the development of public policies (Lacerda & Gomes, 2013).

Cultural rights are part of social rights and refer to the freedom of production, transmission and enjoyment of cultural goods (Silva & Araújo, 2010). In this logic, the support, recognition and protection of cultural autonomy are relevant factors for the preservation of the collective identity of a particular region or country (Cucho, 1999). Several processes have been developed to protect and legitimize access to culture, given that cultural rights are even supported by the Universal Declaration of Human Rights (Bier & Cavalheiro, 2015).

Cultural rights represent guarantees of access and protection to collective memory, arts or knowledge about the past, to allow interventions in the present and support future decisions, thus ensuring human dignity (Cunha Filho, 2000). To this end, some rights have been conquered, including copyright; the right to cultural identity and protection of cultural heritage; and the right to participation in the cultural life of the country, which implies freedom of creation, access to culture and participation in decisions related to cultural policies (Mata-Machado, 2007).

The actions aimed at promoting cultural rights are called Cultural Policies, which are carried out either by the State or public, civil or private organizations (Coelho, 1997). Public cultural policies, a byproduct of post-World War II social welfare policies, are actions structured by authorities in the cultural sector (Mangset, 2018). In democratic regimes, cultural policies represent useful tools for promoting cultural diversity and pluralism, since access to and enjoyment of cultural goods are inherent values of a democracy (Mannheim, 1974). Countries that disregard pluralizing and increasing the scope of the reach of their cultural policies tend to unequally distribute the set of symbolic riches elemental to the identity of a nation (Ficheira & Hollanda, 2018).

From the democratic perspective, cultural policies focus on the quest to distribute capabilities among individuals, so as to enable the interpretation of expressions and the formation of culture among them (Jones, 2010). Therefore, cultural policies aim to coordinate the democratic dynamics of access to culture, so as to guarantee access to cultural rights. In this aspect, they are based on two paradigms: the democratization of culture and cultural democracy. The democratization of culture refers to cultural policies that focus on providing everyone with access to culture, especially high culture, or erudite culture. Cultural democracy, on the other hand, aims to provide autonomy for all to produce their own culture, considering that all cultural forms can be produced and accessed (Barbosa & Freitas Filho, 2015; Langsted, 1989).

The democratization of culture focuses on ensuring access to culture, while cultural democracy aims to ensure cultural diversity and pluralism. Cultural diversity refers to both elements that distinguish certain groups and the interaction between these differences. This parameter comprises different habits, ways of

life, religions, languages and groups (Barros & Angelis, 2018). In the democratic environment, diversity is recognized in a community with the power of the majority, in the quest to provide the essential equality of being, manifested in the appreciation of diverse cultural forms (Willians, 2011). Cultural pluralism is an aspect of cultural diversity (Carvalho, 2016), which manifests itself in the possibility of dialogue and interaction between different cultures isonomically treated, and the recognition of the importance of each culture, which is encouraged and protected (Lopes, 1999). Living in culturally plural societies is one of the main values of democratic organizations, and the state must ensure participation and cultural belonging (Requejo, 1999).

3 Functioning of the Culture Incentive Law

On December 23, 1991, Law 8313 was instituted, the LIC, which became known as the Rouanet Law, in honor of the Secretary of Culture Sergio Paulo Rouanet. The LIC instituted the National Program to Support Culture (PRONAC), which operates in three ways: patronage with tax incentives, through tax deduction for sponsors of projects approved by the competent federal body of Culture; National Culture Fund (FNC), which has approximately 2% of the resources invested by the law; and the Cultural and Artistic Investment Fund (FICART), which was never implemented (Dowlatyari, 2017; Ficheira & Hollanda, 2018).

Regarding the operation of LIC, proponents submit proposals to be evaluated by the competent body of the cultural sector. Proposers can be individuals active in the cultural sector, such as artists and cultural producers; public legal entities active in this sector, such as foundations and city halls; or private legal entities active in the cultural area, such as cooperatives, non-governmental organizations (NGOs) and other organizations (Dowlatyari, 2017).

The cultural projects submitted may address some cultural areas: Performing Arts, Visual Arts, Integrated Arts, Audiovisual, Humanities, Museums and Memory, Music and Cultural Heritage. The Incentive foresees that the cultural projects must fit into articles 18 or 26, which provide for the forms of deduction from income tax (Law n. 8313, 1991). It must be observed that the classification of the project does not depend on the proponent, but rather on the agency responsible for evaluating the project to classify it.

In order to fit into article 18, the project must belong to the following areas: performing arts; classical instrumental music; visual arts exhibitions; donations of collections to public libraries, museums, public archives and film archives; staff training and acquisition of equipment to maintain collections; production of short and medium length cinematographic and video phonographic works; preservation of the material and immaterial heritage; construction and maintenance of movie and theater facilities that can also function as community cultural centers in municipalities with less than 100,000 inhabitants. The sponsor of cultural projects under this article can deduct up to 100% of the amount invested, as long as this amount does not exceed 6% of the income tax payable by individuals and 4% of the income tax payable by companies, so that the total amount invested will be deducted from the income tax without the sponsor having to bear additional expenses (Law 8313, 1991).

The projects that do not fit into the modalities listed above are framed in article 26, which provides a tax incentive for legal entities with a waiver of 40% of the investment made by donation, and 30% of the investment made by sponsorship. For individuals, the waiver is 60% in cases of sponsorship and 80% in donations. These percentages fall on the total invested, and, in the case of article 26, this value can be deducted and accounted for as operational expenses (Law 8313, 1991).

4 Methodological Procedures

This article sought to verify whether the LIC contributes to the democratization of access to and dissemination of different cultural manifestations, thus promoting cultural pluralism in the distribution of resources. For such, it started with a qualitative and quantitative approach, using tools from both types of

research, operating with secondary, textual and numerical data. This is a longitudinal study, covering information about the LIC from 2009 to 2018, which refers to the projects requested, approved and encouraged, as well as information about the promoters and proponents of cultural projects through the LIC. Such a time-lapse was set due to the availability of complete data about the projects evaluated and carried out in this period, considering a period of 10 years of the LIC information disclosure through the Portal of Visualization of the Culture Incentive Law Support System (VerSalic).

The research is characterized as descriptive, given that it sought to describe the facts and phenomena of the cultural financing framework carried out by the LIC in Brazil. The descriptive research is relevant, in this context, due to the volume of unsystematized information about the results of the LIC. Therefore, it allowed us to unveil the situation of the financing carried out by the instrument. Regarding data collection, we worked with secondary data on cultural projects, collected from the VerSalic platform, where further information about the LIC cultural projects is available.

Cultural projects refer to a set of cultural activities aimed at achieving specific objectives, within a certain time frame and following a stipulated budget. After having their proposal approved by the Ministry/Secretariat of Culture, the projects receive a Pronac registration number and can be directed to the fundraising mechanism of the National Fund for Culture (FNC) or through cultural patronage. The present article focused on patronage projects.

It is noted that the data were deflated using the accumulated 2018 National Wide Consumer Price Index (IPCA), since, according to Sá-Earp, Kornis, Estrella and Joffe (2016), the data made available by the agencies responsible for Culture in Brazil have the lag of not considering the increase or decrease of their monetary value over time.

Regarding the data analysis strategy, in order to reach the established objective, we used Documentary Analysis and Descriptive Statistics instruments, based on the use of tools such as tables, graphs and descriptive measures (Medri, 2011), so as to demonstrate the resource distribution according to the types of production benefited by the LIC and among cultural producers throughout the analyzed period. The data were systematized using Microsoft Excel software. The results are discussed by cultural area and positioned in the discussion in alphabetical order.

5 Analysis and discussion of results

There are 61,464 cultural projects available on the VerSalic platform, registered within the time frame of this research, from 2009 to 2018, which sought incentives through Patronage and generated a total fundraising equivalent to R\$ 14,541,037,308.57. Figure 1 illustrates the division of the number of these projects available in VerSalic over the years.

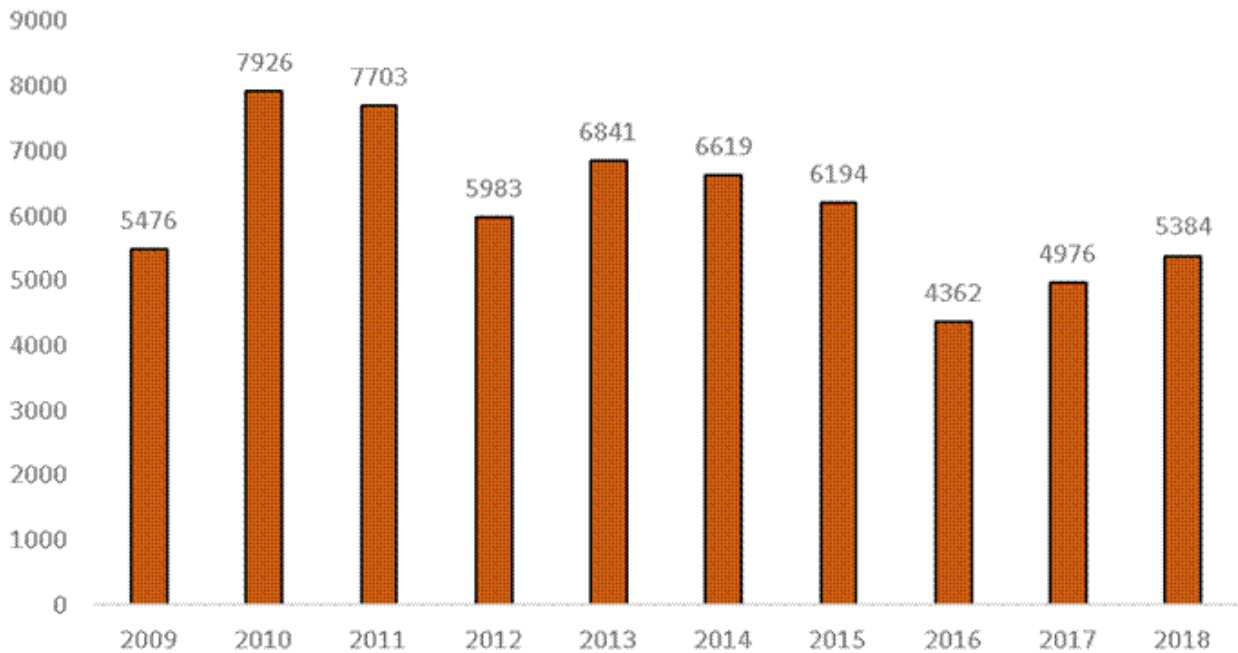


Figure 1

Number of patronage projects registered with Pronac per year

Source: Prepared by the authors.

Among the proposals for Patronage, 59,957 had some amount approved, which corresponds to 97.55% of the proposals. Out of the total number of approved projects, 18,959 managed to raise funds, corresponding to 31.62% of the approved projects.

Regarding the framework of the projects, according to the specifics of the legislation, 49,184 cultural projects fit in article 18 of the LIC, which means that investors can deduct up to 100% of their investments. Out of the remainder, 10,070 fit into article 26.

It is possible to observe that most of the projects that were approved and raised funds fall under Article 18, which uses only public resources as the incentive. There is a need to balance private and public interests in the conduct of LIC, given the excessive use of public resources at the mercy of the market decision as an inducer of the directions of the culture fostered in the country (Ficheira & Hollanda, 2018).

Cultural projects of any proponent can be candidates to raise funds through LIC, and these proponents can be Individuals or Legal Entities. Among the 61,464 applications, 47,487 (77.26%) were from Legal Entities, while 13,977 projects (22.74%) were submitted by Individuals. Among the 56,957 approved proposals, 77.37% were from legal entities, while 22.63% were from individuals, which is proportional to the distribution of the requested projects. As for the fundraising, among the 18,959 projects, 85.72% were from legal entities and 14.28%, from individuals, which reveals a higher percentage among legal entities when compared to the percentage of submission and approval. This variation may be explained by the institutional level that sponsoring companies demand to support the projects, with potential effects both on the execution and the dissemination of the project, which consequently expand the image gains of the sponsors (Miszputen, 2014).

The difference between Legal Entities and Individuals is accentuated when we observe the percentage of each of them in the number of funds raised, since the first group accounts for 96.93% of the amount. Although the law allows any individual to propose cultural projects, it is possible to observe by the numbers of the law that legal entities have greater fundraising capacity. It reveals the emergence of a cultural market since the consolidation of the laws to encourage culture, with the appearance of public or private organizations focused on culture, having as their main source of funding the resources from tax incentive, in addition to changes in existing organizations (Belem & Donadone, 2013; Silva & Dellagnelo, 2004).

Political aspects and changes in the legal framework of the law can influence the results of LIC over the years. Table 1 shows the amounts requested, approved and raised in the analyzed period.

Table 1
Amounts requested approved and raised per year

Year	Requested amount (in BRL)	Approved Amount (in BRL)	Amount Raised (in BRL)	Participation in the total raised	Percentage of Fundraising over Approved
2009	7,313,790,786.74	4,880,509,100.04	1,322,143,228.70	9.09%	27.09%
2010	10,366,014,212.87	7,732,493,714.10	1,868,491,631.14	12.85%	24.16%
2011	9,985,582,705.03	7,403,544,756.81	1,731,271,398.53	11.91%	23.38%
2012	8,998,836,999.46	7,166,889,167.69	1,783,662,387.85	12.27%	24.89%
2013	9,161,764,163.09	7,224,784,906.81	1,616,220,212.60	11.11%	22.37%
2014	8,829,694,828.20	7,332,159,736.13	1,594,679,655.31	10.97%	21.75%
2015	7,446,734,448.39	6,294,403,484.37	1,454,454,257.95	10.00%	23.11%
2016	4,981,408,713.61	3,969,143,563.33	996,181,525.83	6.85%	25.10%
2017	5,944,113,891.99	5,519,286,360.80	1,230,891,230.40	8.46%	22.30%
2018	6,587,699,883.88	6,375,491,407.82	943,041,780.26	6.49%	14.79%
Total	79,615,640,633.27	63,898,706,197.89	14,541,037,308.57	100.00%	22.76%

Note. Source: Prepared by the authors.

The year 2010 stands out as one with the highest percentage of fundraising. On the other hand, in the comparison between the amount raised and the amount approved, the year 2009 stands out for presenting the second lowest amount of approved resources. In this aspect, out of the total approved, only 22.76% of the resources were raised, which reveals a certain underutilization of the resources directed to the area of culture, considering that the LIC resources correspond to about 90% of the amount directed to culture in Brazil (Costa et al., 2017). The 2018 projects have low participation in the total raised, but it is noteworthy that fundraising for these projects may have increased, since the LIC provides that projects can submit requests for an extension of the funding period for up to three years.

5.1 Analysis of Cultural Pluralism at LIC

Cultural projects can be from diverse cultural areas, which are grouped into specific segments. In order to understand the specificity and nature of the objects present in cultural projects, they are produced following some rules, which are direct results of the existing regulatory structure (Thiry-Cherques, 2006). Table 2 illustrates the number of resources and the prominence of some areas in approval and fundraising (Sá-Earp et al., 2016).

Performing Arts and Music stand out in the number of resources approved and raised. The literature on this topic points out that the concentration of resources in these areas may be related to their ability to mobilize larger audiences and increase the return on image for project sponsors (Ficheira & Hollanda, 2018; Miszputen, 2014). The area with the lowest fundraising amount is Museums and Memory, which was instituted in 2017 by Normative Instruction No. 1.

Table 2
Amounts requested approved and captured by the cultural area

Areas	Requested amount (in BRL)	Approved Amount (in BRL)	Amount Raised (in BRL)	Participation in the total raised	Funding Percentage
Performing Arts	23,476,266,894.05	20,730,845,373.96	4,569,067,816.80	31.42%	22.04%
Integrated Arts	4,413,653,026.54	3,077,636,463.48	769,847,601.32	5.29%	25.01%
Visual arts	9,584,360,631.98	7,618,424,755.23	2,011,009,913.10	13.83%	26.40%
Audio-visual	5,525,305,726.67	4,201,137,387.86	1,122,420,175.62	7.72%	26.72%
Humanities	6,560,943,923.50	4,616,542,768.77	1,104,436,138.66	7.60%	23.92%
Museums and Memory	440,309,449.57	432,319,055.75	27,453,325.51	0.19%	6.35%
Music	20,566,538,169.07	17,247,532,112.21	3,290,632,952.63	22.63%	19.08%
Cultural heritage	9,048,262,811.89	5,974,268,280.62	1,646,169,384.91	11.32%	27.55%
Total	79,615,640,633.27	63,898,706,197.89	14,541,037,308.57	100.00%	22.76%

Note. Source: Prepared by the authors.

Among the areas shown in Table 2, the Performing Arts account for 31.42% of the total funds raised. With 17,942 approved projects, 6,243 projects in this area were carried out through the LIC. The area is divided into a few cultural segments (Table 3).

Table 3
Amounts approved and raised from the Performing Arts segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Personnel qualification and training actions	328,266,592.40	83,149,652.81	1.82%	25.33%
Integrated Arts	134,546,801.01	27,644,827.76	0.61%	20.55%
Circus	712,612,958.15	154,409,346.93	3.38%	21.67%
Construction of municipal theater rooms (< 100,000 inhabitants)	10,545,846.82	526,493.07	0.01%	4.99%
Dance	3,017,594,482.16	728,766,645.26	15.95%	24.15%
Parade of popular culture	66,910,549.98	14,158,400.19	0.31%	21.16%
samba school parade	211,342,397.22	31,800,542.59	0.70%	15.05%
carnival block parade	2,662,410.95	-	0.00%	0.00%
mimicry	2,816,864.28	126,004.39	0.003%	4.47%
Opera	442,300,689.05	67,447,726.64	1.48%	15.25%
Theater	14,843,819,994.86	3,316,683,447.04	72.59%	22.34%
Puppet theater and the like	16,244,642.79	3,044,714.50	0.07%	18.74%
Theater of Animated Forms	7,114,645.65	3,617,822.45	0.08%	50.85%
Musical theater	933,618,395.52	137,692,193.19	3.01%	14.75%
Total	20,730,397,270.84	4,569,067,816.80	100.00%	22.04%

Note. Source: Prepared by the authors.

By segment, the Theater and Dance areas stood out, together accounting for over 88% of the funds raised. Considering the market character of LIC, the highlight of Theater and Dance can be explained by their potential to provide the private initiative with increased public visibility, which consequently leads to the conquest of new consumers and increased profit for sponsors (Mega, 2015).

Mega (2015) points out the occurrence of a market censorship in Performing Arts, which makes productions related to controversial issues and divergent from social conventions unable to raise funds, as

well as experimental theater productions, given their unpredictable character in terms of financial returns and audience reception. According to the author, this favors the concentration of resources in productions and directors who are established in this field.

The analysis of the proponents that have raised funds in the Performing Arts area indicates that this concentration is consolidated. We identified 2,825 different bidders, 3.86% of which concentrated 50% of the total funds raised, thus corroborating Mega's arguments (2015). To illustrate this concentration, it is noted that 90% of the total resources raised in this area are concentrated in 31.93% of the bidders. The company T4F Entretenimento S. A. stands out as the largest fundraiser in this area and presents projects with the highest fundraising amount in eight out of the ten years analyzed (except in 2010 and 2018).

Regarding the cultural productions that concentrated most resources annually, it is noteworthy that the majority referred to musical theater shows, many of which in a Broadway format, mainly concentrated in the Southeastern capitals. Besides, these productions are not very accessible to the low-income population, given the high ticket prices (Mega, 2015).

The Integrated Arts area accounts for 5.29% of the total funds raised, with 2,202 projects approved, 668 of which were approved. It is noteworthy that the cultural projects in this area were supported through Patronage until 2011, and in subsequent years, all projects in the area are registered to receive resources from the FNC. The segments of Integrated Arts are presented in Table 4.

Table 4
Amounts approved and raised from the Integrated Arts segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Integrated Arts	2,192,472,306.04	563,744,341.01	73.23%	25.71%
Carnival	363,682,146.64	42,473,710.29	5.52%	11.68%
Dance	136,225.79	-	-	-
Multifunctional cultural equipment	278,117,990.71	108,021,692.34	14.03%	38.84%
Multimedia	31,713,160.63	3,059,425.14	0.40%	9.65%
Catering/Scholarships	210,311,204.70	52,548,432.54	6.83%	24.99%
Theater	1,203,428.97	-	-	-
Total	3,077,636,463.48	769,847,601.32	100.00%	25.01%

Note. Source: Prepared by the authors.

As Integrated Arts is a hybrid cultural area, composed of projects that fit into more than one artistic strand, a considerable part of the projects belongs to the Integrated Arts segment. Besides this segment, the areas of Multifunctional Cultural Equipment stand out for being relevant instruments for the cultural dynamics of the municipalities, which can make cultural policies present better returns, thus facilitating the realization of cultural events (Lopes, 2000).

Regarding the cultural proponents, 541 of them raised funds through the LIC. Out of the total, 4.44% concentrated around 50% of the resources in the area, and 43.62% of the proponents raised 90% of the resources. The Instituto Itaú Cultural, Museu de Arte Moderna de São Paulo and Fundação Bienal de São Paulo have concentrated most resources and together account for 22.68% of the resources raised in the area.

The Visual Arts area accounts for 13.83% of the total funds raised, with 4,764 projects approved, of which 1,585 raised funds through the law. Table 5 shows the Visual Arts segments.

Table 5
Amounts approved and raised from the Visual Arts segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Educational-cultural actions	45,036,026.39	10,664,185.33	0.53%	23.68%
Graphics	6,291,901.77	-	-	-
Integrated Arts	145,414,186.52	48,920,908.05	2.43%	33.64%
Visual arts	60,618,375.89	8,252,877.94	0.41%	13.61%
Design	58,510,374.63	85,413.63	0.00%	0.15%
Donations of Visual Arts Collections	1,916,936.31	-	-	-
Visual Arts Exhibition	5,554,829,665.12	1,442,706,913.14	71.74%	25.97%
Traveling Exhibition	-	-	-	-
Philately	18,600,239.47	9,026,925.18	0.45%	48.53%
Technical and artistic training of professionals	20,970,032.39	-	-	-
Photography	291,516,595.13	81,455,709.35	4.05%	27.94%
Graphics	67,509,374.33	12,004,805.80	0.60%	17.78%
Engraving	21,371,565.90	5,752,994.16	0.29%	26.92%
Fashion	18,853,214.50	749,792.25	0.04%	3.98%
Plastics	1,029,857,441.76	323,443,829.18	16.08%	31.41%
Project to promote the visual art production chain	59,689,435.99	3,554,421.91	0.18%	5.95%
Visual arts educational project	217,439,389.14	64,391,137.18	3.20%	29.61%
Total	7,618,424,755.23	2,011,009,913.10	100.00%	26.40%

Note. Source: Prepared by the authors.

The Visual Arts Exhibition segment concentrates most of the funds raised. It is explained that this segment is growing in Brazil in terms of audience apprehension and quality demands, and many professionals specialized in designing exhibitions in this niche (Razuk, 2011).

The growth of Visual Arts in Brazil has been indirectly influenced by the LIC, since a considerable part of the exhibitions in this area is made possible by tax incentives. There are distortions in the law that cause resources directed to Visual Arts to be concentrated mainly in the Southeast region, where most of the companies opting for the tax waiver are located (Razuk, 2011). However, the concentration of resources in an area like this, historically located in major centers, is one of the factors that make the democratization of access to resources unfeasible, insofar as the level of institutionalization required is an entry barrier for new cultural players.

In this area, 2,617 proponents had their projects approved, 843 of which managed to raise funds. The concentration of resources in certain proponents is greater than in the areas presented above, whereas 1.90% of the cultural proponents concentrate 50% of the resources raised, and 28.94% of these concentrate 90% of the total raised. The Fundação Bienal de São Paulo and the Instituto Tomie Ohtake stand out for raising, together, 14.43% of the resources in this area.

The Audiovisual area raised 7.72% of the total resources, totaling R\$1,122,420,175.62. There were 5,386 approved projects, 1,757 of which were successful. Table 6 presents the cultural segments of this area.

Table 6
Values approved and captured from the Audiovisual segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Acquisition of equipment for maintenance of audiovisual collections	3,168,300.60	-	-	-
Construction of movie theaters (< 100,000 inhabitants)	5,353,605.54	283,675.95	0.03%	5.30%
Diffusion	344,342,095.48	133,115,762.22	11.86%	38.66%
Diffusion of audiovisual collection	1,416,341,857.27	526,207,348.21	46.88%	37.15%
Diffusion of collection and audiovisual content	305,787,231.65	84,981,795.15	7.57%	27.79%
Film Distribution	6,685,107.24	1,201,917.41	0.11%	17.98%
Donation of audiovisual collections	-	-	-	-
Film Exhibition	84,022,170.36	27,791,540.65	2.48%	33.08%
Training / Research / Information	43,763,393.20	8,474,113.79	0.75%	19.36%
Audiovisual Training	162,014,142.13	33,112,845.74	2.95%	20.44%
Training/Research and information	26,166,907.10	5,427,082.59	0.48%	20.74%
Audiovisual Technical Infrastructure	17,153,128.52	1,933,595.47	0.17%	11.27%
Electronic games	42,264,526.78	1,013,011.48	0.09%	2.40%
Maintenance of movie theaters (< 100 thousand inhabitants)	5,744,849.73	2,277,944.87	0.20%	39.65%
Multimedia	42,732,627.14	4,605,477.78	0.41%	10.78%
Audiovisual Research	400,236.58	-	-	-
Preservation of audiovisual collections	33,963,186.37	7,710,390.97	0.69%	22.70%
Preservation/Restoration of Cinematographic Memory	35,155,745.80	2,828,286.10	0.25%	8.05%
Film Production	220,782,991.40	46,702,231.01	4.16%	21.15%
Short Film Production	100,381,407.94	18,878,163.51	1.68%	18.81%
Medium film production	592,483,041.18	115,144,209.50	10.26%	19.43%
Production of short film audiovisual content	20,873,016.42	7,230,856.29	0.64%	34.64%
Medium-length audiovisual content production	95,127,817.74	11,497,984.46	1.02%	12.09%
Production of serial works	109,071,393.92	4,992,050.27	0.44%	4.54%
Web series production	16,108,167.98	100,000.00	0.01%	0.62%
Radio production	24,938,553.13	2,130,896.35	0.19%	8.54%
Television Production	67,200,859.68	4,436,260.94	0.40%	6.60%
Video phonographic short film production	9,535,224.95	3,615,921.50	0.32%	37.92%
Medium-length video phonographic production	27,683,594.52	3,578,292.50	0.32%	12.93% ¹⁶
Transmedia	100,690,247.53	4,058,343.09	0.36%	4.03%

Note. Source: Prepared by the authors.

The segment of Dissemination of audiovisual collection stands out, which indicates that LIC resources are used mainly for dissemination, to the detriment of the creation of audiovisual content, a fact that can be explained by the existence of another tax incentive mechanism aimed at this sector, Law 8.685 of 1993, known as the Audiovisual Law, which may have been used mainly to promote national cinematographic creations (Sarkovas, 2011).

Regarding the proponents, in the Audiovisual area, 3,223 producers had their projects approved, 921 of which managed to raise funds. The concentration of resources in this area indicates that 3.26% of the producers concentrate 50% of the resources. In general, 33.44% of the producers concentrate approximately 90% of the total resources directed to this area. We highlight the companies Fundação Pe. Anchieta Centro Paulista Rádio e TV Educativas and D+3 Produções Artísticas Ltda. Together, they concentrate 14.28% of the total resources of the area.

The Humanities area raised 7.60% of the total resources. There were 9,249 approved projects, 3,071 of which were approved. For Ficheira and Hollanda (2018), considering the period of existence of the LIC, Humanities is the cultural area with the lowest fundraising amount. However, it is not the smallest area in terms of the volume of cultural actions carried out, referring to the promotion of reading and literature in the country. According to the authors, this indicates that the projects in this area require fewer resources to be executed. Table 7 illustrates the segments of the area.

Table 7

Amounts approved and raised from the Humanities segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Bibliographic collection	318,505,683.04	107,996,261.73	9.78%	33.91%
Training and capacity-building actions	121,845,816.85	12,824,722.62	1.16%	10.53%
Educational-cultural actions	33,662,416.56	7,548,647.80	0.68%	22.42%
Acquisition of equipment for maintenance of public library collections	346,243.56	103,830.11	0.01%	29.99%
Acquisition of equipment for maintenance of bibliographic collections	19,540,389.80	8,296,297.22	0.75%	42.46%
Archive	20,257,106.02	1,079,196.26	0.10%	5.33%
Integrated Arts	85,124,476.66	27,617,392.60	2.50%	32.44%
Library	33,578,347.21	8,091,167.08	0.73%	24.10%
Donation of collections accessible to the general public	30,943,271.23	15,913,838.97	1.44%	51.43%
Publication of Books	775,502,196.16	220,818,511.22	19.99%	28.47%
Literary Event	885,696,521.66	230,408,703.43	20.86%	26.01%
Reading incentive events and actions	101,015,582.96	11,700,835.82	1.06%	11.58%
Reading incentive events and actions	679,259.62	-	-	-
Philosophy	17,040,624.61	4,652,380.54	0.42%	27.30%
Print /Electronic-Artistic, Literary, Humanities.	541,253.88	541,253.88	0.05%	100.00%
Reference books or works - Artistic value	828,639,239.69	160,507,769.70	14.53%	19.37%
Reference books or works - Literary value	192,644,940.04	53,354,379.36	4.82%	27.61%
Reference books or works - Humanistic value	829,994,170.85	177,386,992.67	16.08%	21.39%
Maintenance of artistic, literary, humanities bibliographic collections	16,965,365.92	4,087,213.68	0.37%	24.09%
Reference Works	81,838,283.03	23,454,824.49	2.12%	28.66%
Periodicals	65,922,408.77	10,905,272.22	0.99%	16.54%
Journals and other publications	131,249,708.49	13,493,664.10	1.22%	10.28%
Preservation of artistic, literary, and humanities archive collections	180,948.56	-	-	-
Train staff to maintain bibliographic collections	8,018,772.85	2,935,692.81	0.27%	36.61% ¹⁹
Personal training, other training actions	17,150,373.76	718,968.80	0.07%	4.19%

Note. Source: Prepared by the authors.

Literary Events and the Publication of Books stand out as segments with the highest share in the volume raised. Since the area is characterized by the desire for literature, the two highlighted segments represent forms of creation and dissemination of literary cultural products.

Concerning the cultural proponents of Humanities, it can be observed that out of the total of 5000 proponents of the area, 1.646 have captured resources. The productions with the highest fundraising amount correspond to projects related to the publication of books or literary events, such as the biennials, which are relevant for the literary field in the country.

The Museums and Memory area was established in 2017. In Brazil, museums represent "places of memory", since they allow recollecting the events of the past, based on the expectations of the present (Vieira, 2017). There were 92 projects approved, 27 of which raised funds.

Initially, Brazilian museums aimed to present aspects that described the national history. Eventually, they started to exhibit artistic collections of patrons (Vieira, 2017). In the LIC, this area is divided into some cultural segments (Table 8). The segment of Annual activity plans and Museum plans stands out for the volume of funding obtained, which accounted for 67.46% of the total raised. It demonstrates that the LIC contributes to the maintenance of institutions in this area.

Table 8
Amounts approved and collected from the Museums and Memory segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Security actions for the preservation of collections	5,924,555.77	30,100.00	0.11%	0.51%
Educational actions, seminars, congress, lectures	9,314,223.32	351,300.00	1.28%	3.77%
Acquisition of collections for the institute. memory preservation	2,820,112.98	734,627.01	2.68%	26.05%
Acquisition of equipment for maintenance of collections	886,638.48	-	-	-
Acquisition of equipment for the preservation of collections	578,453.34	-	-	-
Project creation, construction, restoration, renovation	178,435,420.18	714,250.00	2.60%	0.40%
Donation or acquisition of collections for museums	28,809,537.02	-	-	-
Documentation and digitization of collections	3,622,948.79	435,000.00	1.58%	12.01%
Museum spaces	9,840,809.43	-	-	-
Exhibitions organized with museum collections	13,275,910.49	-	-	-
Exhibitions organized with museography	4,026,235.86	-	-	-
Exhibitions held in museums	15,115,009.29	428,148.92	1.56%	2.83%
Identification, registration, and promotion	17,110,923.74	-	-	-
Implementation of construction	88,687,094.39	6,115,107.20	22.27%	6.90%

Note. Source: Prepared by the authors.

In this area, 84 proponents had their projects approved, and 25 of them raised funds. Out of these, 25.32% of the proposals raised about 90% of the resources. It is noteworthy that the Associação Pinacoteca Arte e Cultura - APAC concentrates, with only one project, 35.49% of the resources.

The Music area is second in terms of volume of funding, with 22.63% of the total resources. In this area, 15,700 projects were approved, 4,884 of which managed to raise funds. Instrumental Music and Classical Music stand out among the cultural segments in the area (Table 9).

Table 9
Amounts approved and raised from the Music segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Personnel qualification and training actions	89,892,031.81	15,852,407.97	0.48%	17.63%
Integrated Areas	277,285,913.94	32,401,908.66	0.98%	11.69%
Integrated Arts	351,362,488.02	33,877,876.29	1.03%	9.64%
Choral singing	43,605,836.42	11,572,957.46	0.35%	26.54%
Donations of Musical Collections	5,339,115.12	-	-	-
Classical music	4,046,429,266.69	1,231,849,156.27	37.44%	30.44%
Instrumental music	5,840,045,018.33	1,405,364,058.00	42.71%	24.06%
Sung Popular Music	6,593,208,504.04	559,714,587.97	17.01%	8.49%
Theater	368,961.57	-	-	-
Total	17,247,537,135.94	3,290,632,952.63	100.00%	19.08%

Note. Source: Prepared by the authors.

The prominence of the Instrumental and Classical Music segments can be explained by the fact that they are framed in Article 18 of the LIC, which allows a 100% deduction of the resources intended for the incentive. On the counterpart, segments such as Popular Music are framed under Article 26, which allows a 30% deduction and may be less attractive to sponsors (Costa, 2011). The classification of the classical and instrumental music segments in Article 18 favors the viability of cultural productions of this niche, which represent legitimized spheres of cultural production. Conceptually, Popular Music in Brazil is all music that differs from so-called Classical Music. The term "popular" refers to regional, folkloric and traditional productions. A significant part of the productions considered Popular Music in the national context is not produced by the subaltern classes, which makes the use of this term confusing (Chauí, 2008).

In this area, 8,479 proponents had their projects approved, 2,269 of which raised funds. Out of these, 3.13% raised the equivalent to 50% of the total resources of this area, while 30.76% of the proponents raised 90% of the resources. It is important to highlight the Brazilian Symphony Orchestra Foundation and the State of São Paulo Symphony Orchestra Foundation, which together raised 10.23% of the total resources in the area.

The Cultural Heritage area accounts for 11.32% of LIC's resources. This area comprises cultural assets related to traditions, landscapes, architecture, documents/acquis, gastronomic and archaeological aspects, among others (Rodrigues et al., 2017). There were 1,622 approved projects, 724 of which raised funds. In Brazil, the preservation and defense of this area began in the 1930s, which places it among the pioneer areas benefited by cultural policies (Calabre, 2009). The segments of this area are shown in Table 10.

Table 10
Amounts approved and raised from the Cultural Heritage segments

Segments	Approved Amounts (in BRL)	Amounts Raised (in BRL)	Percentage raised over the total	Fundraising percentage
Collection	34,940,935.35	4,907,876.06	0.30%	14.05%
Museum collections	29,625,996.60	13,115,362.08	0.80%	44.27%
Training actions	15,992,362.36	5,844,836.64	0.36%	36.55%
Actions documentation/research/digitization/systematization of collection	4,618,366.72	430,500.00	0.03%	9.32%
Educational-cultural actions	47,511,966.78	14,385,881.24	0.87%	30.28%
Acquisition of equipment for maintenance of collections	35,198,799.91	6,244,193.66	0.38%	17.74%
Archaeological	11,685,831.31	7,980,020.60	0.48%	68.29%
Architectural	589,873,943.52	176,050,218.54	10.69%	29.85%
Integrated Arts	91,652,164.70	12,834,015.67	0.78%	14.00%
Crafts/Folklore	131,147,102.19	17,087,536.52	1.04%	13.03%
Construction of cultural facilities in general	182,419,927.71	4,873,679.20	0.30%	2.67%
Construction of theater halls municipalities (< 100 thousand inhabitants)	84,933,795.74	47,073,354.48	2.86%	55.42%
Afro Brazilian Culture	44,427,547.74	7,586,996.46	0.46%	17.08%
Indigenous Culture	18,120,372.15	3,735,770.95	0.23%	20.62%
Development of architectural and urban projects	11,430,520.87	348,000.00	0.02%	3.04%
Gastronomy	12,726,785.75	70,000.00	0.00%	0.55%
History	134,270,321.67	69,987,280.20	4.25%	52.12%
Identification, registration, heritage education	2,852,743.61	-	0.00%	0.00%
Maintenance of community center with theater (<100 thousand inhabitants)	13,095,378.65	4,296,787.08	0.26%	32.81%
Maintenance of cultural equipment in general	120,934,743.14	55,505,633.40	3.37%	45.90%

Theater maintenance (< 100 thousand inhabitants)	16,791,273.54	4,279,584.28	0.26%	25.49%
Museum	298,612,521.19	180,081,212.02	10.94%	60.31%
Instrumental music	3,258,878.93	2,405,817.37	0.15%	73.82%
Annual heritage/collection preservation plans	137,442,313.33	42,523,786.57	2.58%	30.94%
Preservation/revitalization of buildings intended for collections	76,183,299.04	22,924,081.33	1.39%	30.09%
Preservation of Collections	250,989,297.33	66,931,415.38	4.07%	26.67%
Preservation of Museum Collections	408,388,880.98	164,994,191.00	10.02%	40.40%
Preservation of Intangible Heritage	395,311,207.40	94,635,594.46	5.75%	23.94%
Preservation of Material Heritage	1,188,412,146.90	255,805,430.77	15.54%	21.52%
Preservation of Museum Heritage	428,855,367.24	143,234,072.60	8.70%	33.40%
Collection Restoration	59,585,500.89	1,138,630.51	0.07%	1.91%
Restoration of Museum Collections	1,844,772.96	461,745.36	0.03%	25.03%
Material Heritage Restoration	1,045,085,158.32	176,034,552.03	10.69%	16.84%
Restoration of Museum Heritage	45,373,916.90	38,361,328.44	2.33%	84.54%
Personal training/acquisition of equipment for maintenance of Collections	674,139.20	-	0.00%	0.00%
Total	5,974,268,280.62	1,646,169,384.91	100.00%	27.55%

Note. Source: Prepared by the authors.

Material Heritage Preservation stands out, with 15.54% of the resources. There were 1,062 proponents whose projects were approved, and out of these, 444 raised resources, while 4.51% concentrate around 50% of the area's resources, and 29.28% concentrate 90% of the resources. For Bem, Waismann and Araujo (2017), the LIC has contributed significantly to the preservation of the Brazilian cultural heritage, and despite the oscillations in terms of resources and projects with funding over the years, this cultural area has great potential to expand, considering the total amount provided.

6 Conclusions

This article verified that LIC contributes to the democratization of access and dissemination of cultural manifestations, by promoting cultural pluralism in the distribution of resources. For such, qualitative and quantitative research was conducted, considering the data collected in the VerSalic platform referring to cultural projects from 2009 to 2018, which were analyzed and presented by means of documentary analysis and descriptive statistics instruments.

Based on the panorama presented, it is possible to observe that a significant part of the resources made available for LIC - 77.24% - through approved cultural projects were not used, due to projects that failed to raise funds from incentive providers. Another highlight refers to the participation of legal cultural proponents, who raised 96.93% of the total LIC resources. It demonstrates that, although the law allows the participation of the most diverse types of actors as proponents, seeking to be a democratic instrument for the promotion of culture, the formal nature of the mechanism shifts to the professionalization of culture becomes a type of privilege, which can result in the maintenance of resources for proponents already established in the cultural market.

Regarding the cultural areas that receive incentives, it is possible to observe that, in all areas, resources tend to concentrate in certain proponents who stand out for the number of resources raised, compared to the others. The data reveal that federal cultural funding through the LIC concentrates public resources in few proponents, which can generate distortions among the Brazilian regions in terms of the exploitation of the cultural assets provided and the concentration of income for large cultural producers.

The analysis of this scenario of concentration of resources from the perspective of cultural pluralism indicates that, despite the fact that individuals may become cultural proponents, even with approved projects, the effectiveness of these projects depends on the market sieve in fundraising. Besides, the ability to generate a return for the company image of the project tends to prevail over the culture that it aims to promote, since the business sector decides which productions will be made possible. In this aspect, the promotion of cultural pluralism seems to be neglected, since the State can only guarantee public interest in cultural projects up to the stage of evaluating the proposals.

It is concluded that tax incentive is fundamental for the promotion of cultural activities. However, considering the cases of concentrations presented, it seems legitimate to reflect on the LIC as the main form of culture financing in the country. The mechanism presents difficulties in democratizing culture in terms of the distribution of resources by cultural area and the formal aspects of the functioning of the LIC. Demanding the institutionalization and professionalization of the proponents to compete in the dynamics of fundraising represents strong barriers to cultural democracy by perpetuating the concentration of resources in certain proponents. This discussion reveals the need for the State to consider not only fiscal renunciation, but promote the training of cultural agents and mapping of potentialities, especially in cultural fields historically marginalized due to low institutionalization and professionalization, such as immaterial culture, so as to increase the possibilities of approval and fundraising. In addition, it is necessary to think of redistributive forms to mitigate the concentration of resources in certain productions, proponents and geographic areas.

The results of this research provide to all interested parties a descriptive picture of the volume of resources made available by LIC, seeking to present general aspects of the instrument and ground discussions about the law, which is constantly demonized due to ignorance about its history, operation and results. As for the limitations of this research, we highlight that the methods used allow us to present a

description of the use of the instrument, but with restricted capacity to infer the effect of LIC on the municipalities where it enabled cultural projects to be performed.

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