

FOLHA DE S. PAULO, ROUANET LAW AND THE MARKET OF INCENTIVIZED CULTURAL SPONSORSHIPS: AN ANALYSIS FROM ECONOMIC SOCIOLOGY

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ABSTRACT: *Although the relevance of investigations on the Rouanet Law from a public policy perspective is recognized, few studies have focused on the market of incentivized cultural sponsorships. Based on the contributions of economic sociology, this article presents an analysis of the political, cultural, and economic contexts, as well as the discursive trends that influence and characterize this market, based on a corpus of 863 articles published in Folha de São Paulo between 2013 and 2023. The analysis addresses advertising strategies in Folha and the role of the State, the emergence of a conservative political agenda and the disputes around the Rouanet Law, the discursive transformation, and the relevance of the sustainability for the changes in the conception of control. The research shows how the studied market, after surviving intense symbolic attacks, renews its legitimacy through the ideas of sustainability and creative economy.*

KEYWORDS: *Economic Sociology. Sociology of Markets. Rouanet Law. Journalism. Cultural Sponsorship.*

I. Introduction

Subject to contradictions regarding the direction of cultural policies, the uses of public money, and the corporate motivations for sponsorship, the Rouanet Law, despite not being the only tool for promoting culture, is the most present in both

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public debate and academia when it comes to tax incentive mechanisms. Although the relevance of investigations into the law from a public policy perspective is recognized, the interest of this research is directed towards the dynamics of exchange that have been established since its enactment and, more specifically, regarding the construction of a market for incentivized cultural sponsorships. This dynamic is fundamentally based on the transaction between financial and symbolic capital, carried out by proponents, sponsoring companies, and often mediated by other companies and professional fundraising agents. However, it is argued here that the symbolic asset sought by potential sponsors has undergone changes in recent years: the ideology of sustainable development has been altering corporate guidelines for sponsorship and, at least at first glance, is also changing the rules of the game in a market that has long been guided by the discourse and strategies of cultural *marketing*, understood as a practice aimed at linking corporate brands to different cultural practices (e.g., music, sports, literature, cinema, theater, etc.).

This article is an excerpt from a broader research project whose central object is the market for incentivized cultural sponsorships (Lopes, 2024), which is anchored in the contributions of economic sociology from a political-cultural perspective. Here, we focus on the hypothesis that the ideology of sustainable development—understood as a set of beliefs and practices capable of guiding agents invested in different social fields (Dezalay, 2007)—has modified practices in the market for incentivized cultural sponsorships, thus creating a new conception of control (Fligstein, 2001), with potentially broader repercussions for the economic *doxa* (Bourdieu, 2005). The analytical inspiration lies in Bourdieu's sociology of discursive practices, which considers the act of enunciation itself as a socially oriented practice, thus prioritizing the investigation of the social spaces of production of this language and the agents who enunciate it as analytical components (Barreiros, 2023). Based on the notion of *doxa*¹, the collective orientation of this market negates the valuation of profit and obscures the economic relations present in this type of exchange, thus approaching the economy of symbolic goods (Bourdieu, 2008).

Here, we present a section of the analysis of the discursive transformations of this market, derived from a survey of news articles in the *Folha de S.Paulo* newspaper², in order to provide a better dialogue with the works that make up the dossier “*Rethinking economic-financial journalism: global and local theoretical and empirical perspectives*”. In terms of organization, we have structured this

¹ A set of shared values that give meaning to the classes and classifications operated by agents in a given field (Catani *et al.*, 2024).

² The *Folha de São Paulo* newspaper was used as one of our data sources for the sociogenetic analysis of the market for incentivized cultural sponsorships, as well as its main transformations over the years. For a more attentive and careful analysis of Brazilian journalism and its professionals in conjunction with economic sociology, we recommend Pedroso-Neto (2015) and Pedroso-Neto and Undurraga (2018).

communication into four sections. After this introduction, the second section, entitled “On the Construction of the Research Object,” addresses the origin and dynamics of the market for incentivized cultural sponsorships, highlighting the Rouanet Law and its implications. In the third section, we present the main results of this section of the research, with a detailed analysis of the political and economic contexts and discursive practices that influence and characterize this market: a) firstly, we investigate the advertising strategies in Folha and the role of the State; b) then, we address the emergence of a conservative political agenda and the disputes surrounding the Rouanet Law; c) In a third phase of the analysis, we discuss the discursive transformation and the relevance of the ideology of “sustainability” in the changes in the conception of control; d) Finally, we present the case of Rock in Rio to illustrate how the treatment given by Folha can serve as a relevant indicator for the transformations of this market. In the final considerations, we highlight the importance of this research for economic sociology, specifically for those interested in the dynamics between journalistic media and the social construction of markets.

II. On the construction of the research object

Included within the phenomena of the economy of symbolic goods (Bourdieu, 2008), the market analyzed in this research originates from the Federal Law for Cultural Incentives (Brazil. Law No. 8,313, of December 23, 1991), a tax incentive mechanism that allows private companies to allocate up to 4% of their income tax owed to the State to cultural projects previously approved by the ministry. Enacted in 1991 as part of the advances of the neoliberal agenda of Brazilian politics, the so-called Rouanet Law is frequently characterized by the eminently market-driven nature it confers on cultural activity (Belem and Donadone, 2013; Olivieri, 2004; Pinto, 2022). This framing of the phenomenon allows us to see the dynamics of such a market for incentivized cultural sponsorships in a manner similar to other markets analyzed by economic sociology (Bourdieu, 2006; Garcia-Parpet, 2003; Steiner, 2004; Carneiro, 2007; Sartore, 2012; Botta; Donadone, 2014; Jardim; Moura, 2017). In line with this research, we work with the notion of the *social construction of the market* as a central guiding category, in order to emphasize the historically situated, relational, political, institutional, and structuring character of market exchanges between the various participating agents (e.g., producers, distributors, sellers, consumers, state agents).

Even considering the immateriality of the cultural project, it is necessary, for analytical purposes, to define the commodity traded in these exchanges. The level of recognition, derived from association with the project (i.e., the sponsorship

quota), is understood in this work as the product itself—that is, what is offered, demanded, exchanged—in the market for incentivized cultural sponsorships. However, although we are talking about social spaces that presuppose competition and financial transactions, the resources moved in exchanges via incentive law are of public origin (Brazil, 1991). This fundamental characteristic distances it from other types of markets and gives rise to moral conventions that, in principle, do not affect other types of exchanges carried out with private resources, such as attention to the public interest to the detriment of individual or business freedom (Pinto, 2022).

The fact is that, in this market, what is bought is, above all, legitimacy. Whether in relation to a specific location (e.g., the community where the company is situated), a specific audience (e.g., women over 40), or a theme of activity (e.g., health and well-being, financial education, recycling, etc.), cultural sponsorship is, as pointed out by Michetti (2016), a means used by sponsoring companies to maximize their power, through the reinforcement of brand positioning and the ratification of their values for the consumer public, society in general, or, in the more usual terms for those invested in the business space, their *stakeholders*. Sociologically, we can understand that these are transactions involving financial and symbolic capital (Bourdieu, 2008). In the case of companies with a high amount of financial capital and more consolidated and democratic selection processes, legitimacy stems from the recognition of their relevance as a driving force in the development of the cultural sector. For these more emblematic cases, we can cite the actions of Natura (Salvarani, 2022), Itaú (Michetti, 2017), as well as Petrobras and Grupo Votorantim (Belem, 2010).

The relationship between the proponent (seller) and the company (buyer/sponsor) may or may not be facilitated by the figure of the intermediary company or individual. Intermediaries are professionals specialized in topics related to the ecosystem of incentivized cultural sponsorship, and their relative position in the field is defined mainly by their social capital, translated in this market as their network of contacts and facilitated access to potential sponsors (Lopes, 2024). Through their strategic market knowledge and their network of relationships, intermediaries are able to maximize the chances of selling/raising funds for projects. Because they are in a mediating position between relatively distant social spaces and mobilize different knowledge, generally aligned with business purposes (finance, marketing, public relations), these professionals are often responsible for translating market trends into the cultural area (Lopes, 2024).

In general, for proponents, money is treated as a means, merely an inconvenient detail, in the artistic or social impact journey. In this sense, the exchange of financial capital for symbolic capital, associated with the interests of the agents involved, appears in their discursive practices based on what Bourdieu (2008) calls

the taboo of explicitness, that is, the use of linguistic euphemisms to characterize the economic relationship. For sponsoring companies, the discourse of social responsibility masks the need for symbolic recognition and social legitimization as clear objectives for carrying out these exchanges. According to research conducted with the fifty largest companies sponsoring the Rouanet Law, the promotion of transformation and social inclusion is the most frequent element used to justify the transaction, followed by job creation and economic stimulus (Pinto, 2022). In other words, exchanges are established, between what is said and what is left unsaid, in order to promote the exchange of financial capital, belonging to the sponsoring companies (buyers), and symbolic capital, associated with the projects (products): it is in the proponent's interest to obtain sufficient money to carry out their project; it is in the intermediary's interest to increase the success rate of their services to guarantee the survival of their company; and it is in the potential sponsor's interest to associate themselves with a high symbolic capital initiative in order to strengthen their brand in public opinion.

However, as systematized by Swedberg (2005), it is important to highlight that economic power is the main factor in the hierarchical structure among market agents. Therefore, the sponsoring company is responsible for decisively influencing the conventional dimension (Weber, 1991) from which the market will operate. By modifying demand, consumers (sponsoring companies) force other market agents to reshape their advertising strategy in order to meet an established concept of control (Fligstein, 2001), which guides business strategies and, consequently, investment guidelines at a given time. It is worth noting that we understand the notion of control concept, as proposed by Fligstein (2001), as a collective understanding and shared knowledge that reflects and reinforces the market's power structure and translates into common guidelines for all agents involved.

The product to be traded is the symbolic capital that the sponsor will gain from the incentivized investment. The factor of reciprocal compensation (Weber, 1991) in the market is evidenced by the sponsorship quotas, which represent the proportionality between financial and symbolic capital, in the form of visibility, relationship building, or brand activation benefits. Unequal access to the symbolic capital provided by the project is a manifestation of the competitive relationships between the sponsors and elucidates the power dynamics between business agents according to their economic power.

In order to map the social conditions of discursive production of the market's selling agents, a documentary research of 863 articles published in *Folha de São Paulo* between 2013 and 2023 was carried out as a complementary analytical strategy. By undertaking a historical study of these journalistic productions, the aim was to gather elements to construct a sociogenetic perspective of this market (Bourdieu, 2006), understanding the transition of conceptions of control (Fligstein,

2001) of the market for incentivized cultural sponsorships in light of the political and economic contexts of each period. Thus, a search was conducted using the keyword “Lei Rouanet” in the *Folha de S.Paulo* newspaper, from 2013 to December 2023 (the final year of data collection for this research).

The choice to analyze this media outlet was primarily based on its relevance in communication across different niches: it is one of the most important news outlets in the country in terms of audience and circulation (Folha de São Paulo, 2021), and it has historically been associated with the interests of the dominant classes. According to various public opinion surveys commissioned by the newspaper and conducted by the Datafolha institute, the typical reader of *Folha de S.Paulo* has a high level of income and education (Folha de São Paulo, 2011). In this sense, it is possible to infer that this newspaper has a considerable degree of influence among the most privileged strata, possibly including participants from elite business circles, who in this research occupy the position of sponsors in the analyzed market. Therefore, analyzing the *corpus* of articles published in *Folha* over the last ten years is a way to understand, albeit indirectly, the political orientations and discursive trends, in relation to the Rouanet Law, of groups located in hierarchically superior social conditions.

III. Results and discussion

Despite the objective research conditions, the quality of Folha’s search tool provides favorable conditions for conducting a mixed-methods investigation with a sequential explanatory design, which, according to Creswell (2007), presupposes the collection and analysis of quantitative and qualitative data, with the aim of using the latter to deepen the understanding of the results found. Thus, from March to July 2024, 1,107 articles were analyzed, filtered using the keyword “Lei Rouanet” in the Digital Archive (online archive of publications) of the newspaper from 2013-2023, of which 863 (78%) were selected for data qualification, discarding duplicate results.

In the broader research that underpins this article, publications were classified according to their main theme, using the following categories: 1. Contextual citation; 2. Executive policy; 3. Projects and proposals; 4. Controversies; 5. Economics and politics of culture. When analyzed in light of the chosen methodology, these classifications helped in understanding the political and economic contexts of each year. As we will see, in most cases, relevant discursive patterns stood out from the point of view of analyzing the social transformation of the market, so that subcategories were created in order to qualify the data obtained.

Table 1: Overall ranking of articles analyzed in *Folha de S. Paulo* between 2013-2023

Group	Definition	Subcategories	Quantity of materials	Percentage in relation to the corpus
1. Contextual citation	They mention the Rouanet Law as part of a context, not as the main topic.	a) Reference; b) Political-discursive argument; c) Literal.	249	28.85%
2. Executive Policy	Topics related to the public management of the mechanism.	a) Regulatory changes; b) Project decisions; c) Political dispute; d) Administrative analysis.	220	25.49%
3. Projects and proposals	Their main focus is on cultural initiatives.	a) Project dissemination (implementation); b) Proposal dissemination (fundraising); c) Project analysis (informative and critical); and d) Rejection/Failure.	213	24.68%
4. Controversies	They deal with critical cases that spark debate in the public sphere.	a) Illegal acts; b) Acts considered immoral; c) Administrative acts.	94	10.89%
5. Economics and politics of culture	News and discussions about the cultural field in a broad sense.	No subcategories	87	10.08%
Total			863	100.00%

Source: Own elaboration.

Advertising strategies and state policies

The thematic category “Projects and Proposals,” which refers to the group of publications that have cultural initiatives as their main theme, has its frequency of publications associated with the growth of cultural activity, and from it we can glean important elements for understanding the advertising strategies of agents invested in the market of incentivized cultural sponsorships. The articles included in this category were classified into four other subcategories, the two with the highest incidence being “Project Dissemination” and “Proposal Dissemination.” These Folha publications primarily aim to disseminate specific projects to a large number of readers, with a distinction in format, audience, and purpose: while the first aims to publicize the realization of projects funded through the incentive law, generally including service information (when, where, how much), total budget raised, and—less frequently—who the sponsors are, the second usually appears in the form of a note, announcing the approval of projects for fundraising. In more emblematic cases (such as the one in the figure below), the advertisement format is even more evident. In general, the projects publicized to the consumer public have a commercial character, such as musicals or art fairs. The proposals, which

are presented to sponsoring companies and contributing citizens, usually have a distinctly artistic and/or social development character.

Figure 1: Dissemination of the *Amor de Gigolô* (“Gigolo’s Love”) project (2015) and the “Support OSESP’s educational programs” proposal (2017)



Source: Folha de São Paulo, 2015 and 2017.

The defense of using the Rouanet Law as a funding mechanism for projects devoid of commercial character was one of Folha’s main banners during the analyzed period, and the discursive trends observed are applied coherently with this stance of the newspaper when it comes to publicizing proposals. Despite this, there is a considerable presence of the dissemination of commercial projects, which target social groups with high financial capital. This minor controversy observed in the newspaper can be better understood when we consider the power of articulation of professional proponents³ (Jordão and Allucci, 2012) and cultural entrepreneurs by choice.⁴ (Michetti and Burgos, 2016), who, possessing significant social capital (Bourdieu, 1980), manage to secure advertising space in a vehicle that a priori positions itself in a way that is contrary to the logic of financing their projects.

³ In “Panorama Setorial da Cultura Brasileira” Jordão and Allucci (2012) conclude that the groups of cultural managers with the most satisfactory results in their endeavors are the “alien” and the “professional”, which together make up 31% of those interviewed. In the case of the former, their relationship with the profession is instrumental, that is, they do not understand culture as a life purpose. Furthermore, this group does not present a critical opinion regarding the market in which they operate. The professional, on the other hand, “believes that the facilitator understands cultural value and is interested in various types of projects and not just in the company’s marketing” (*ibid.*, p. 9).

⁴ Burgos and Michetti (2017) also make relevant contributions to the analysis of the proponents by suggesting, with Weberian inspiration, four ideal types of cultural entrepreneurs: (1) Cultural entrepreneur by necessity; (2) By disposition; (3) By choice; (4) By vocation. In this sense, public resources are mainly concentrated in the hands of types (3) and (4), that is, those who accumulate greater economic, symbolic, and social capital. For the authors, cultural entrepreneurship by choice refers to “individuals, companies, or business groups producing cultural and entertainment goods, services, and events, with profit as their main objective” (*ibid.*, p. 592). By conceiving culture as an investment option and being one of the groups with the greatest ease of raising funds, they approach the professional and alien type, according to the definitions of Jordão and Allucci (2012).

What is striking, however, is that often the projects being promoted or the market for incentivized cultural sponsorships itself are used as a narrative device to address much broader issues, as we can see in the examples in Table 2 below, which illustrate the impact of the 2015/2016 political and economic crisis that culminated in the impeachment of President Dilma Rousseff. Certainly, political and economic crises impact markets. Let us remember, in this case, that the money used in the exchanges that characterize incentivized cultural sponsorship comes from the income tax of the sponsoring companies, so that a drop in profits in the banking sector or state-owned companies directly and irrevocably affects the total financial capital available for transactions.

Table 2: Examples of publications from the “Project Analysis” subgroup

Year	Title of the article	Category	Quote
2015	<i>Vendas com isenção fiscal caem 11% na feira SP-Arte</i>	Projects and proposals	“In a time of economic crisis in the country and with the dollar soaring, a weaker result was already expected for this year.”
2015	<i>Contra crise, Inhotim se põe para “adoção”</i>	Projects and proposals	“These changes reflect the country’s economic crisis. The mining market is suffering from the Chinese slowdown, which is affecting Vale (among the main sponsors) and Paz, which also operates in the sector, all at once.”
2015	<i>Festa de Paraty terá menor orçamento em uma década</i>	Projects and proposals	“The economic crisis in the country limited the fair’s budget to R\$7.4 million.”

Source: Own elaboration.

Regarding the complex relationship between the State and the market studied in this research, we start from the premise, anchored in one of the pillars of Bourdieu’s (2005) economic sociology, that the State is the main orchestrator of a market, whose demand and supply spaces can be decisively impacted by decisions of political-administrative-bureaucratic origin. In the case of the market analyzed, however, the State’s power of influence goes beyond some of the premises foreseen by Bourdieu (2005), since it impacts not only the format and budget of projects eligible for incentives, but also the very resources used in the exchanges of incentivized sponsorship. This occurs in two ways: 1) through normative changes that stipulate the ceiling of the Law in that year, that is, how much tax the State is willing to waive in favor of the cultural sector; 2) According to the economic management policies of the different productive segments of sponsoring companies involved in this market (banking, oil, agribusiness, technology, etc.), certain economic decisions may favor or disfavor a particular productive sphere, directly impacting the real

profit of the sponsoring companies and decisively their investment potential via tax incentives. For example, if we consider that state-owned companies are among the main sponsors in the country (Petrobras, Vale), it is possible to understand the level of dependence that the selling agents experience when requesting incentives for their projects, and therefore, the magnitude of the consequence that a crisis in an oil and mining segment could generate, even though, in the case of proponents and intermediaries, there is no control whatsoever over it.

In a structure where sponsoring companies, possessing the greatest financial and social capital, occupy the position of buyers, competition for power over the power of the State (Bourdieu, 2015) is highly limited by the volume of capital held by the selling agents, who are only able to compete within the legal dimension of the sponsorship market itself, through influence on regulatory changes. The second form of State influence, described in point 2 as the scenario of national economic policy, although highly determinant for the success of exchanges, is beyond the reach of proponents and intermediaries. This scenario implies a market situation where structural instability is the rule.

The emergence of a conservative political agenda

The analysis of news articles and reports identified, starting in 2016, the emergence of a discursive trend that associated the tax incentive mechanism with the rise of a conservative political agenda. Articles classified as “Contextual Citation,” in our thematic categorization—that is, those that cite the Rouanet Law as part of a context, without it being the main topic of news or reports—are the main representatives of this phenomenon. It is worth noting that this is the analytical group with the greatest prominence: 249 publications, representing 28.85% of the analysis *corpus*. The subdivision of this set of publications was based on the meaning attributed to the citation in question, and in this section, we will focus primarily on the subgroup of citations that gives the Rouanet Law a sense of political-discursive argument. Quantitatively relevant in the group of contextual citations (38% of the total), this subgroup of articles has had a marked presence in the newspaper since 2016, becoming more pronounced within a political context of the rise of the far right.

Between 2013 and 2018, there was a surge in news that we labeled as “Controversies,” involving, for example, news surrounding the Federal Police’s “Operation Boca Livre” launched in 2016, and the Parliamentary Commission of Inquiry (CPI) on the Rouanet Law, between 2016 and 2017. In the context of the launch of Operation Lava Jato in 2014, the public social assistance policies strengthened by the Workers’ Party government began to be viewed with suspicion, a perspective that extended to the evaluation of the Rouanet Law and its probity.

Between 2013 and 2018, the controversies regarding alleged immorality within the Rouanet Law concerned two interconnected aspects: 1) the use of the tax benefit to finance cultural projects with proven market potential, or proposed by established artists; 2) the overriding of public interests by private interests in the incentivized cultural sponsorship.

Such criticisms are embedded in a market context driven by a concept of control (Fligstein, 2001) supported by corporate marketing objectives. Thus, there is an effort by the newspaper to influence the transformation of the conventional dimension (Weber, 1991) of the market for incentivized cultural sponsorships, based on the moral disapproval of certain practices. A representative case of this trend is the article "*Lei Rouanet financia marketing em ruas de SP*" (Rouanet Law finances marketing on the streets of São Paulo), published in 2018, in which one of the interviewed researchers states that:

We went from a situation where cultural producers thought about projects capable of pleasing the marketing directors of companies to one where the marketing directors themselves create the projects. [...] The problem seems to be the excessive liberalism in the use of resources [...] whenever the State gives free rein, the market has a field day. (Folha de São Paulo, 2018)

Starting in 2020, and experiencing a significant increase in 2021, controversies related to acts of public administration began to dominate the newspaper's narrative, focusing on the dismantling of the Rouanet Law promoted by the Bolsonaro administration. Although it emerged in the context of the impeachment of former President Dilma Rousseff, this discursive trend associated with the rise of conservatism intensified from 2018 onwards, within the framework of the so-called "rhetoric of cronyism," one of the discursive strategies of former President Jair Bolsonaro to, using fake news, question the integrity of the Rouanet Law and disqualify artistic work through moral judgments. In the newspaper, it is possible to notice a high level of coverage, from a critical and informative perspective, of the discursive tendency of the then presidential candidate to instrumentalize the Law as an electoral agenda, appropriating criticisms of resource concentration and corruption—propagated for years by Folha itself, it is worth remembering—historically associated with it, but radicalized from the spread of "fake news". In one of the articles that best portraits such claim, a journalist affirms that "the incentive law came to be seen as a spurious way of supporting vagrants and financing immoralities.⁵"

⁵ MEIRELES, M. Guerras culturais se acirram no Brasil, e quem vence é a direita de Bolsonaro. FOLHA DE SÃO PAULO, SÃO PAULO, 29 out. 2018. Available at: <https://www1.folha.uol.com.br/ilustrada/2018/10/guerras-culturais-se-acirram-no-brasil-e-quem-vence-e-a-direita-de-bolsonaro.shtml>. Accessed at: 07 mai. 2025.

Thus, it is also from 2018 onwards that it is possible to perceive a clear opposition from Folha to the rhetoric propagated by the conservative group regarding the Law. This phenomenon can be understood by the significant presence of citations inserted in satirical columns with critical content and ironic humor, which ridicule the mobilization of the mechanism as an da extreme right-wing discursive practice. It is important to point out that the political positions expressed in the columns and excerpts highlighted below do not necessarily reflect an institutional position of the newspaper, and that the so-called “discursive transformation” of Folha is being analyzed within the context of a variety of publications, with distinct genres, themes, and categories.

If we consider acts of enunciation as a socially oriented practice, as proposed by Bourdieu, it is necessary to prioritize not only the text, but also the social spaces of production of this language and the agents who enunciate it as priority components of investigation (Barreiros, 2023). It is worth highlighting, therefore, that among the possible textual genres present in a newspaper, the column is the most expressive type of writing we can find, in terms of exposing the opinion of a particular author. We identified that columnists Antonio Prata and Renato Terra stand out as the main critics of discourses associated with the far right, using a linguistic mode based on sarcasm to disqualify Bolsonaro's politics, mainly with regard to the spread of fake news and historical and scientific denialism. The Rouanet Law frequently appears as part of the ironies related to *fake news* and a moral project of “leftist indoctrination.”

It is interesting to note that Antonio Prata and Renato Terra have trajectories marked by circulation in different spaces of the Brazilian cultural field, beyond journalism. In literature, Antonio Prata, son of the writer Mário Prata, has published more than fifteen books throughout his career (Companhia das Letras, 2024⁶). Renato Terra is a filmmaker, having directed about six series and documentaries for cinema and television (Adoro Cinema, 2024⁷). If, for Bourdieu (1996), analyzing a discourse is primarily about considering its social conditions of production, it is noted that the high volume of cultural capital of the authors, also apprehended by the quality of their circulation through certain institutions (Companhia das Letras, HBO, Globo, Revista Piauí), guarantees the legitimacy of their positions, which, combined with the authority of Folha itself as a communication vehicle, establishes a privileged situation of enunciation for the dissemination of their discursive practices.

Although no available information indicates the authors as an integral part of In the context of the incentivized cultural sponsorship market, their professional

⁶ Companhia das Letras. Antonio Prata. Available at: <https://www.companhiadasletras.com.br/colaborador/02231/antonio-prata> Accessed on September 11, 2024.

⁷ I love cinema. Renato Terra. Available at: <https://www.adorocinema.com/personalidades/personalidade-70829/> Accessed on September 11, 2024.

trajectories point to a social place of belonging to artistic strata that were the target of hostility during the campaign and government of former president Jair Bolsonaro, which helps to explain the sarcastic and confrontational tone in most of their pronouncements published by Folha.

Table 3: Ironic discourses from the subcategory of “Contextual quotation: political-discursive argument” in *Folha de S.Paulo* (2013-2023)

Year	Title of the article	Quote
2018	<i>Eu 2018</i>	“Nudes, evidently, will not only have tax exemption but also support from the Rouanet Law.” (Antonio Prata, writer and journalist)
2018	<i>Menos livros, mais Whatsapp</i>	“By extension, we will also reject all films made with the Rouanet Law and all songs composed outside of Goiás. [...] The truth is on WhatsApp. That’s where we are impacted by [...] a montage showing Chico Buarque receiving trucks from the Rouanet Law to replace the chlorine in his jacuzzi.” (Renato Terra, screenwriter and author)
2019	<i>MEC cria doutorado em WhatsApp</i>	2) Fake News - The True Story about left-wing Nazism, the gay kit, rigged electronic voting machines, the penis-shaped baby bottle, the São Paulo Forum, the military that saved Brazil in ‘64, and those who benefited from the Rouanet Law. (Renato Terra, screenwriter and author)
2022	<i>Pra lei, Chico tem olhos castanhos</i>	With the precedent set by the decision, Judge Julinho da Adelaide, imbued with a patriotic spirit, wrote a ruling determining that Chico Buarque’s eyes are brown. “There is no scientific proof that that shade is blue or green. Not to mention the possibility that it’s a contact lens financed by the Rouanet Law,” wrote the magistrate. (Renato Terra, screenwriter and author)

Source: Own elaboration.

A new concept of control based on the ideals of sustainability.

The political turbulence experienced between 2018 and 2022 significantly impacted the discourse associated with the market for incentivized cultural sponsorships. Initially in response to the widespread dissemination of fake news related to the mechanism and later to its actual dismantling project, Folha began to position itself in defense of it, contributing as an interested party and agent disseminating the legitimacy of incentivized cultural sponsorship. In this context, the ESG (*Environmental, Social and Governance*) agenda, as the discursive trend that will underpin it, appears as the lifeline that legitimizes the exchanges that occurred within the scope of the Law, from a perspective of sustainable development (which encompasses both the social and economic dimensions).

Thus, the association of the Rouanet Law with the “sustainability” agenda.“ This occurs gradually, stemming from a discursive trend characterized mainly by the broadening of the meaning of culture used in publications. While previously the idea of culture was associated solely with artistic and intellectual productions—with a protectionist bias and opposed to their contamination by the “invisible hand of the market”—from 2018 onwards, the notion of culture as a Creative Economy (Miguez, 2007) has gained ground. In fact, there is an effort to publicize the financial potential of culture as an economic activity and source of income. Two other aspects observed—less present than the first, but also noteworthy—relate to the mobilization of the idea of the transversality of culture, a discursive trend that closely dialogues with: 1) the assumptions of international organizations, such as UNESCO, focused on valuing cultural diversity and the self-determination of peoples; 2) the relevance of cultural activities for the integral education of individuals and the promotion of the social development of the population in a broader sense.

The narrative linking the Rouanet Law to the ESG agenda, which illustrates a decisive transformation in the conception of market control, gains space and relevance especially in a post-Bolsonaro context, after the Brazilian democratic regime survived the various attacks inflicted by the former president. In the meantime, the mechanism of tax incentives for culture was also transformed into a scapegoat for his electoral campaign, which appropriated historical criticisms of the Law, damaging its reputation by amplifying a general feeling of distrust regarding the integrity of the exchanges that occurred within this market, a feeling that was extended to artists and the political left. However, the radicalization of criticisms of the mechanism based on fake news and the institutional dismantling that followed Jair Bolsonaro’s administration were sufficient for Folha to undertake a discursive transformation aimed at restoring the legitimacy of the Rouanet Law. What follows is a progressive expansion of the meanings of culture mobilized in the newspaper: from the strictly artistic to the economic and social, in this research associated with the concepts of Creative Economy discussed, for example, by Miguez (2007). In 2024, the consolidation of the Creative Territories Program, which aims to strengthen the creative economy of certain locations, is presented as a milestone in the legal dimension (Weber, 1991) of this phenomenon in the market.

In articles published between 2013 and 2023, it was possible to observe that the narratives related to the Rouanet Law changed according to the political climate. While until 2018 the discourses tended to defend the self-regulation of the cultural market, except for sponsorships for grassroots training projects—against the backdrop of a conception of control (Fligstein, 2001) associated with cultural marketing as understood in the market—from that same year onwards there was a progressive increase in articles defending tax incentives for culture, highlighting its economic potential, as well as its relationship with Sustainable Development. This may represent the rise of a new moral and strategic orientation in the market for incentivized cultural sponsorships.

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Table 4: Discursive trends in *Folha de S. Paulo* (2013-2023)—exemplary reports

Year	Title of the article	Quote	Discursive tendency
2013	Eletrobras reduz verba de apoio ao teatro	“According to cultural producer Eduardo Barata, president of APTR (Association of Theater Producers of Rio de Janeiro), with more and more private companies interested in commercial plays, so-called traditional, dramatic theater is losing ground in the country's scene.”	Cultural marketing
2015	Leis de Incentivo (Painel do Leitor)	“[...] but from everything that has happened in recent decades, I conclude that we should repeal the Rouanet Law and end the half-price ticket system. Let each producer work independently to finance their shows. And let the State finance what is necessary, according to cultural policies defined in conjunction with society. Tax breaks simply haven't worked.” (José Cláuver, Reader)	Market self-regulation
2015	Organização social pode agilizar gestão pública na cultura	“You take public money and give it to companies to do marketing without adding a single penny. I am in favor of public-private partnerships. But this is a transfer of public resources to strengthen the brands and images of companies.” (Juca Ferreira, Minister of Culture)	Cultural marketing
2018	Flip gera retorno de R\$46,9 milhões, diz estudo da FGV	It's as if for every R\$1 invested in the festival, another R\$13 returns to the economy. [...] “It clearly demonstrates that, in addition to the positive impact that Flip has on promoting reading and thought, it has an economic impact [...] We want to show governments and society how much cultural activities contribute to the country, and that it benefits from investment in culture” (Sérgio Sá Leitão, Minister of Culture).	Creative economy
2018	Lei Rouanet (Painel do leitor)	The Rouanet Law should benefit new artists who need financial and publicity incentives. Established artists who already earn millions deserve to be on the exclusion list.	Basic incentive
2019	Velhas atitudes emperram uso de alternativas à Lei Rouanet	“Another source of funding that, although still incipient in Brazil, is strong in several countries, is the support of brands that, beyond mere philanthropy or marketing, see culture as a sophisticated communication tool. In Europe and the USA, supporting a museum or a rock concert is, at the same time, a public relations action, a social responsibility action, and a way to build corporate identity. Culture can also be the shortest path to reaching specific audiences.” (Ana Paula Sousa, columnist)	Sustainable development

Year	Title of the article	Quote	Discursive tendency
2022	Inteligência de dados ajuda o investimento social no país	“Few people know that the Rouanet Law can be directly associated with many of the UN Sustainable Development Goals—for example, SDG 4, focused on education—and that today it is the goal that receives the most investment in the country.” (Raphael Mayer and Mathieu Anduze, founders of Simbi)	Sustainable development
2022	A Lei Rouanet em seu devido lugar	The cross-cutting nature of culture means that it interacts with education, social assistance, health, tourism, and the environment. This makes it an essential strategic force for the formation and growth of the country. [...] the Rouanet Law sustains Brazilian culture and is a powerful economic driver: projects incentivized through this law generate R\$1.59 for every R\$1 invested, according to a study conducted by FGV for the Ministry of Culture in 2018.” (Odilon Wagner, Cristina Olivieri, Nelson Rubens Kunze, Guilherme Afif Domingos Filho and André Leonardi, members of the Brazilian Forum for Cultural Rights)	Creative economy
2023	A Força da Indústria Criativa	“Events such as The Town, the Book Biennial, and the Arts Biennial, the latter two supported by resources from the Rouanet Law, mobilized thousands of people in Rio and São Paulo, the two main capitals of the country, generating income, jobs, business, wealth, and well-being around culture and entertainment.” (Jader Rosa, superintendent of Itaú Cultural)	Creative economy

Source: Own elaboration.

The first publication in this regard (“Flip generates a return of R\$46.9 million, says FGV study”) dates from 2018 and is signed by the then Minister of Culture, Sérgio Sá Leitão, discussing a study conducted by FGV (Fundação Getúlio Vargas) to demonstrate the economic impact of the Paraty International Literary Festival (FLIP), which is held through the Rouanet Law. At the time, the minister stated that he would promote other studies with the same objective, in an attempt to legitimize investment in the cultural sector based on proof of economic return.

In November 2018, an article about Simbi, a *social tech company* specializing in the management of private social investment and winner of that year’s Social Entrepreneur of the Future Award, began to address a certain governance associated with investment in tax incentives, in a more proactive than critical tone, unlike discourses observed in previous years. It is worth noting that the Rouanet Law is only

mentioned contextually in the publication, without direct association. In 2019, the publication “Old attitudes hinder the use of alternatives to the Rouanet Law” is part of a narrative theme in *Folha de S.Paulo* that tends to seek to embrace a discourse of diversification of sources of funding, given the decisive role that the federal incentive law plays in Brazilian cultural financing. It is important to observe, however, that despite advocating for sponsorship from sources other than tax breaks, the publication positions cultural sponsorship as an action “beyond mere philanthropy or cultural marketing,” signaling a cognitive shift in the concept of control.

In 2022, however, the association of the Rouanet Law with Sustainable Development was definitively established in yet another publication that features Simbi as its main theme, this time authored by the *startup's founders themselves*: Raphael Mayer and Mathieu Anduze. Based on the research “Brazil SDGs: Challenges to Democratize Transformation Through Social Investment,” the entrepreneurs focus on the relationship between culture and education to promote “best practices” in the market for incentivized cultural sponsorships, linked to a concept of control (Fligstein, 2001) that has sustainability as its guiding principle.

In 2021 alone, the allocated volume reached a record value of over R\$2 billion, and when compared to 2018, there was a 54% growth in investment (via the Rouanet Law). Analyzing the segment of projects with educational themes, the growth was even greater, reaching 90%. [...] Finally, the research concludes that companies are increasingly interested in investing in projects with educational themes under the Rouanet Law. [...] By cross-referencing social demands in the decision-making process for the funds invested via the Rouanet Law – and other tax incentive laws – companies ensure that the investment is better distributed throughout the territory and that we have more intelligent social investment and a greater positive impact on society. (Folha de São Paulo, 2022)

The discourse on the transversality of culture and the promotion of cultural diversity as a form of identity self-determination, characteristic of the international agendas championed by UNESCO in the Universal Declaration on Cultural Diversity (2001) and the Convention on the Protection and Promotion of Cultural Diversity (2005), is one of the arguments used to defend culture as a tool for sustainable economic development in the 2022 publication “The Rouanet Law in its proper place”. Here, not only are the benefits of a strengthened cultural agenda for human development highlighted, but also the financial potential of the cultural sector for the national economy, an argument also found in the article “The Strength of the Creative Industry”, published in 2023.

Behind these events lies an entire economic machine in operation, injecting resources into the hotel, gastronomy, commerce, transportation, and service sectors, and creating thousands of skilled jobs, generating a virtuous cycle of prosperity. [...] In addition to helping drive the economy, the sector decisively contributes to building our identity, our diversity, and stimulating individual and collective critical thinking. (Folha de São Paulo, 2023)

The Rock in Rio case

Among the agents that best portray the phenomenon of transformation in the concept of control, as understood from this analysis of reports in *Folha de São Paulo*, Rock World stands out, represented by Roberto Medina, creator of Rock in Rio. After suffering harsh criticism from the newspaper for using the mechanism despite having proven market capacity—in addition to other scandals involving its passage through legislation—in 2023, an interview published by Leonardo Lichote⁸ represents a new moment in the relationship between the two. Besides choosing not to mention any of the various accusations linking Rock in Rio to the mechanism in the years 2013, 2015, 2016, and 2017, the newspaper also associates the event with democracy and Sustainable Development, materialized in Medina's own discourse, with the article entitled “Doing good pays off”.

The first mention of the event associated with the Rouanet Law within the analyzed period was in September 2013. The article “Rock in Rio raises R\$8.8 million via Rouanet Law” denounces that, although it had received an unfavorable technical opinion regarding its realization due to its profit potential, the project was approved by the Ministry of Culture for fundraising through tax incentives, having raised R\$8.8 million up to that point. When questioned, the Ministry of Culture stated that such a restriction—on projects with profit potential—was not foreseen by law. In 2015, Rock in Rio reappeared in the newspapers, this time due to a regulatory irregularity. The price of tickets charged was R\$90 more expensive than allowed by the Ministry. The issue generated, in April alone, four articles published in *Folha de São Paulo*, including informative publications updating the case, and opinion articles that, in general, defend, in an imperative tone, a critical position regarding the concept of control associated with cultural marketing in incentivized sponsorship.

Already in February 2016, the RIR (Rock in Rio) appears in the “Executive Policy” group, when *Folha de S.Paulo* reports that, after analyzing the regularity

⁸ Lichote, Leonardo. “Doing good pays off,” says creator of Rock in Rio. *Folha de São Paulo*, São Paulo, November 2, 2021. Available at: <<https://acervo.folha.com.br/digital/leitor.do?numero=50449&keyword=%22Lei+Rouanet%22&anchor=6485941&origem=busca&originURL=&maxTouch=0&pd=e2625e0faf155e183a87ac23a2d4391c>> Accessed September 11, 2024.

of the incentives in the 2011 edition of the RIR, “The TCU (Federal Court of Accounts) understood that, although morally unacceptable, the incentives are not illegal” (Folha, 2016), which is why the Court decided to prohibit projects with profit potential from being sponsored through tax exemption (a decision that was never effectively carried out in subsequent normative instructions). In the same month, three more articles are published in the newspaper on the subject, highlighting the editorials “Culture of Sponsorship” (without authorship) and “Cultural Perversions,” by Hélio Schwartsman, accusing the Rouanet Law of being “a perfect instrument for companies that want to sponsor cultural activity without spending much on it,” corroborating. So, from the media outlet’s perspective: “As this newspaper has long argued, state support in the area of culture should focus on training (libraries, courses, venues), the preservation of historical heritage, and sectors that do not find support in the market” (Folha, 2016).

Medina’s controversial speech, derived from an interview with Folha, is titled “Rouanet shouldn’t support it because the guy is poor” (Canônico, 2017a). His argument is an extreme—perhaps meritocratic—version of other projects with “profit potential” that defend the economic return of their achievements, using a conception of culture as an economic segment, which, at the time, did not seem legitimate from the newspaper’s perspective. Two months later, Marco Aurélio Canônico, the interviewer in question, published a new article in Folha, titled “Rock in Rio, an example” (Canônico, 2017b), in which he discusses the points addressed in the interview, highlighting the festival’s economic success as a product and its capacity to generate income for the municipality as well. Canônico does not fail to express, albeit implicitly, his opposition to the controversial passage of the project through the tax incentive mechanism.

Six years later, Rock in Rio is once again the central theme of a Folha article. The publication’s title, “Doing good pays off, says creator of Rock in Rio” (Lichote, 2021), sets the tone for the businessman’s discursive reshaping, but also for the newspaper’s own approach to the event. From the taboo of explicitness (Bourdieu, 2008) to the valorization of profit as a return on philanthropy, the text published by Folha and signed by Leonardo Lichote seems like a peace offering between the newspaper and the festival. From the controversial first meeting between the newspaper and the businessman in 2017, only Medina’s refusal to explicitly state his political position remains.

Having overcome the constant threats of a coup d’état from Jair Bolsonaro’s administration, the narrative construction of the article demonstrates an attempt to associate the festival and Medina himself with democratic principles, highlighting the businessman’s experience as the son and nephew of former political prisoners of the military dictatorship. Although Lichote mentions the businessman’s “brief” support for the former president, when speaking about politics, Medina states that

Brazil is recovering its democratic path, citing the reinstatement of the Rouanet Law as a sign that the government is working. The tone is one of polished enthusiasm, substantially different from the disgruntled Medina we saw in 2017.

Interestingly, the newspaper chooses not to mention the event's history in the law, pardoning Rock in Rio for its past "morally unacceptable" practices. Unlike the previous interview, which had a direct question-and-answer format, this article tells a story, incorporating direct quotes from the interviewee, a format that allows the reader to identify with Medina. In that year (2023), RIR incorporated musical genres never before present in the festival's history, after the businessman had stated years earlier that he thought *sertanejo* music had "nothing to do" with the event, in addition to lacking "affinity" with the music of singer Anitta, with the caveat that, by going down a "more pop" path, the artist was getting closer to Rock in Rio (Folha, 2017).

In a friendly, critical tone, the journalist also points out that ticket prices represent a barrier to the businessman's "democratic ideals," who, in turn, claims to be aware of this fact, considered inevitable to guarantee the quality and financial sustainability of the festival. Without abandoning his strategic market vision, a characteristic trend in business discourse related to sustainable development (Sartore, 2012; Seidl and Barreiros, 2024), Medina positions himself as one of the spokespeople for Corporate Sustainability, defending it as an inevitable path to profit maximization. As if to reinforce Medina's "democratic consciousness": "It's stupid for the extractive capitalist not to understand that it will be better for him if the people who are currently starving improve their lives and become consumers [...] Doing good pays off [...]" (Folha, 2023).

The Rock in Rio case goes hand in hand with Folha's discursive transformation regarding the Rouanet Law, which is associated with changes in the conception of market control being analyzed. Starting from a history marked by controversies related to a supposed conflict between the lucrative potential of the festival (or the RIR brand) and the use of the tax incentive mechanism as a source of funding, the newspaper's relationship with the project is radically transformed by the 2023 interview. Although there are no longer any "reasons" for the animosity, since Rock in Rio has not used the mechanism since 2015, the newspaper's choice to downplay this history is yet another manifestation of the existence of a new "positive agenda" associated with it. Not only was Folha subject to such transformations, but Medina himself, who as part of the social group of "professional proponents" (Jordão and Allucci, 2012) now presents an identity of "sustainable entrepreneur" (Seidl and Barreiros, 2024), which is guided by principles of democratization and philanthropy, and, conveniently, the promotion of culture.

IV. Final Considerations

The Rouanet Law, while not the only tool for incentivizing culture, is the most discussed in both public debate and academia. This article focuses on the dynamics of exchange that emerged after its implementation, especially the repercussions of the market for incentivized cultural sponsorships in the country's main newspaper, *Folha de São Paulo*. The historical investigation of journalistic productions contributes to enriching the sociogenetic analysis of the market for incentivized cultural sponsorships, considering the political and economic contexts of each period. Specifically, the analysis of a *corpus* composed of articles published in Folha between 2013 and 2023 allowed for a better understanding of the terrain of linguistic exchanges related to the Rouanet Law: from advertising strategies in Folha and the role of the State, through the emergence of a conservative political agenda and the discursive transformation of the newspaper's publications; to the relevance of the ideology of "sustainability" for a new conception of control that seeks to restore the legitimacy of the market.

The research findings demonstrate, primarily, that not only does the demand from sponsoring companies guide the conception of control (anchored in the ideal of sustainability) in this market, but the social conditions of discursive production are also favorable to the development of new conventions and rules within the scope of the Rouanet Law. It is precisely in this direction that the country's main newspaper enters the scene as a space for the production and dissemination of discourses, in a movement orchestrated to repair the legitimacy of the mechanism in the eyes of society, after its systematic discrediting by the Bolsonaro movement between 2018 and 2022. The research offers elements to understand, therefore, how, after surviving a series of symbolic and institutional attacks, the Rouanet Law is now inserted into a political conjuncture favorable to the dissemination of an agenda centered not on the *bottom line* prescribed by cultural marketing manuals, but on the ideas of "sustainability" and "creative economy" as the core of a new conception of control.

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