

HOUSE BILL 1451
EMERGENCY BILL

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Q7

2002 Regular Session
2lr3048
CF 2lr3047

By: **Delegate Pitkin**

Rules suspended

Introduced and read first time: March 21, 2002

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Tax Benefits - Arts and Entertainment Districts - Qualified Residing Artist**

3 FOR the purpose of altering the definition of "qualified residing artist" relating to
4 certain tax benefits in certain arts and entertainment districts; making this Act
5 an emergency measure; and generally relating to qualified residing artists in
6 certain arts and entertainment districts.

7 BY repealing and reenacting, with amendments,
8 Article 83A - Department of Business and Economic Development
9 Section 4-701(a)(5)
10 Annotated Code of Maryland
11 (1998 Replacement Volume and 2001 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article 83A - Department of Business and Economic Development**

15 4-701.

16 (a) (5) "Qualifying residing artist" means an individual who:

17 (i) (A) Owns or rents residential real property in an arts and
18 entertainment district and conducts a business in the arts and entertainment district;
19 and

20 [(ii)] (B) Derives income from the sale or performance within the
21 arts and entertainment district of an artistic work that the individual wrote,
22 composed, or executed, either solely or with one or more other individuals; OR

23 (II) DERIVES INCOME FROM THE SALE OR PERFORMANCE WITHIN
24 THE ARTS AND ENTERTAINMENT DISTRICT OF AN ARTISTIC WORK THAT THE
25 INDIVIDUAL WROTE, COMPOSED, OR EXECUTED, EITHER SOLELY OR WITH ONE OR
26 MORE OTHER INDIVIDUALS.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
2 measure, is necessary for the immediate preservation of the public health or safety,
3 has been passed by a yea and nay vote supported by three-fifths of all the members
4 elected to each of the two Houses of the General Assembly, and shall take effect from
5 the date it is enacted.