

SENATE BILL 902
EMERGENCY BILL

Unofficial Copy
Q7

2002 Regular Session
2r3047
CF 2r3048

By: **Senators Ruben and Hoffman**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session

Introduced and read first time: March 21, 2002

Rules suspended

Assigned to: Budget and Taxation

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) 1. 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)] 2. 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

1 INDIVIDUAL WROTE, COMPOSED, OR EXECUTED, EITHER SOLELY OR WITH ONE OR
2 MORE OTHER INDIVIDUALS.

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