

HB0680/295668/1

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 680
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 5, after “districts;” insert “providing for the effective date of certain provisions of this Act; providing for the termination of certain provisions of this Act;”; and after line 21, insert:

“BY repealing and reenacting, with amendments,

Article – Economic Development

Section 4-701(b) and 4-702

Annotated Code of Maryland

(As enacted by Chapter (H.B. 1050) of the Acts of the General Assembly of 2008)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10-207(v)(1)

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

(As enacted by Section 2 of this Act)”.

AMENDMENT NO. 2

On page 2, in line 22, strike “**OR**” and substitute a comma; and in the same line, after “**ALTERATION**” insert “**, OR JEWELRY REPAIR**”.

AMENDMENT NO. 3

On page 3, after line 33, insert:

(Over)

“SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:”.

On page 4, after line 14, insert:

“SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Economic Development

4-701.

- (b) “Artistic work” means an original and creative work that:
- (1) is **CREATED**, written, composed, or executed; and
 - (2) falls into one of the following categories:
 - (i) a book or other writing;
 - (ii) a play or performance of a play;
 - (iii) a musical composition or the performance of a musical composition;
 - (iv) a painting or other picture;
 - (v) a sculpture;
 - (vi) traditional or fine crafts;
 - (vii) the creation of a film or the acting within a film;

(viii) the creation of a dance or the performance of a dance; [or]

(ix) **THE CREATION OF ORIGINAL JEWELRY, CLOTHING, OR CLOTHING DESIGN; OR**

(X) any other product generated as a result of a work listed in items (i) through [(viii)] **(IX)** of this paragraph.

4-702.

This subtitle does not apply to:

(1) the creation or execution of artistic work for industry-oriented or industry-related production; OR

(2) **TAILORING SERVICES, CLOTHING ALTERATION, OR JEWELRY REPAIR.**

Article – Tax – General

10-207.

(v) (1) In this subsection, “artistic work”, “arts and entertainment district”, and “qualifying residing artist” have the meanings stated in [Article 83A,] § 4-701 of the [Code] **ECONOMIC DEVELOPMENT ARTICLE.**

SECTION 4. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall take effect on the taking effect of Chapter ____ (H.B. 1050) of the Acts of the General Assembly of 2008. If Section 3 of this Act takes effect, Section 1 of this Act shall be abrogated and of no further force and effect.”;

(Over)

in line 15, strike “2.” and substitute “5.”; and in the same line, after “That” insert “, subject to the provisions of Section 4 of this Act.”.