

HOUSE No. 2460

The Commonwealth of Massachusetts

PRESENTED BY:

Ann-Margaret Ferrante

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a tax exemption for artisan products sold in cultural districts.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|------------------------------|-------------------|------------------|
| <i>Ann-Margaret Ferrante</i> | <i>5th Essex</i> | <i>1/16/2019</i> |

HOUSE No. 2460

By Ms. Ferrante of Gloucester, a petition (accompanied by bill, House, No. 2460) of Ann-Margaret Ferrante for legislation to establish a tax exemption for artisan products sold in cultural districts. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2591 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act establishing a tax exemption for artisan products sold in cultural districts.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 6 of chapter 64H of the General Laws, as amended by sections 121 and 122 of
2 chapter 165 of the acts of 2014, is hereby further amended by adding the following paragraph:-

3 (yy) (1) Sales of artisan products sold in a cultural district.

4 (2) As used in this subsection, the following words shall, unless the context clearly
5 requires otherwise, have the following meanings:-

6 “Artisan product”, visual arts and crafts including but not limited to paintings,
7 photographs, wood carvings, glass-based work, metal work, sculptures, pottery, jewelry, and
8 traditional or fine crafts.

9 “Cultural district”, a geographical area of a city or town designated as a cultural district
10 pursuant to the provisions of section 58A of chapter 10.