

HOUSE No. 4643

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act ESTABLISHING PILOT ARTIST ENTERPRISE ZONES..

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 1. As used in this section, the following words shall, unless the context clearly
2 requires otherwise, have the following meanings:-

3 “Art dealer”, a person engaged in the business of selling works of art, other than a person
4 exclusively engaged in the business of selling goods at public auction.

5 “Artist”, the person who creates a work of art.

6 “Artist Enterprise Zone”, an economic development zone in a city or town, to be
7 designated by the mayor and the city council in the case of a city, or by the board of selectmen in
8 the case of a town, for the economic stimulus of works of arts.

9 “Department”, the department of revenue.

10 “On-location sale”, a sale transacted in-person, not by telephonic or other electronic
11 means, within an Artist Enterprise Zone.

12 “Work of art”, an original and creative work, whether written, composed or executed for
13 ‘one-of-a-kind limited’ production and which falls into 1 of the following categories: a painting;
14 sculpture; drawing; work of graphic art, including an etching, lithograph, offset print, silk screen,
15 or work of graphic art of like nature; a work of calligraphy; or a work in mixed media including
16 a collage, assemblage, or any combination of the foregoing art media; a book or other writing; a
17 play; a musical composition; traditional and fine crafts; any product generated as a result of any
18 of the above categories; provided that a “work of art” shall not apply to any piece created or
19 executed for industry oriented or related production.

20 SECTION 2. There are hereby established a Pilot Artist Enterprise Zone in the cities of
21 Pittsfield, Fitchburg and Lowell. No later than October 1, 2012, the mayor and city council for
22 the cities of Pittsfield, Fitchburg and Lowell are authorized to designate a specific area located in
23 the “downtown” as the Artist Enterprise Zone.

24 SECTION 3. Notwithstanding section 2 of chapter 64H or any other provision of General
25 or special law to the contrary, in tax years 2013 and 2014 no excise shall be imposed upon on-
26 location sales of works of art. The department shall establish guidelines regarding the
27 implementation of this section and shall require the submission of evidence relating to the
28 publication, production or creation of the works as may be deemed necessary by the department
29 for the purposes of the exemption. The department shall require an annual submission of an
30 accounting of the numbers of works sold, the type of work sold and the date of the sale. Failure
31 to file this report shall terminate an individual’s eligibility for the exemption.

32 SECTION 4. The commissioner of revenue shall submit a report to the joint committee
33 on revenue detailing the accounting of numbers received under Section 3 on February 15, 2014
34 and 2015.