

# SENATE . . . . . No. 1703

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## The Commonwealth of Massachusetts

PRESENTED BY:

***Benjamin B. Downing***

*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 an artist enterprise zone pilot program in the City of Pittsfield.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Benjamin B. Downing</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>
<i>Christopher N. Speranzo</i>	<i>3rd Berkshire</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>

# SENATE . . . . . No. 1703

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By Mr. Downing, a petition (accompanied by bill, Senate, No. 1703) of Benjamin B. Downing, Christopher N. Speranzo and Paul Mark for legislation to establish an artist enterprise zone pilot program in the city of Pittsfield. Tourism, Arts and Cultural Development.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven  
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An Act establishing an artist enterprise zone pilot program in the City of Pittsfield.

*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 is hereby established a two-year pilot program to designate an Artist  
21 Enterprise Zone in the city of Pittsfield. No later than October 1, 2013, the mayor and city  
22 council for the city of Pittsfield is authorized to designate a specific area located in the  
23 "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 2014 and 2015 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 to sell works with 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, 2015  
34   and 2016.