

HOUSE No. 2485

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 relative to growing the creative economy.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Diana DiZoglio</i>	<i>14th Essex</i>	<i>1/16/2015</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>8/5/2019</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>8/5/2019</i>
<i>Benjamin Swan</i>	<i>11th Hampden</i>	<i>8/5/2019</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>8/5/2019</i>

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By Ms. DiZoglio of Methuen, a petition (accompanied by bill, House, No. 2485) of Diana DiZoglio and others for legislation to exempt sales of original art from the sales tax. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to growing the creative economy.

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 most recently amended by section 122
2 of chapter 165 of the acts of 2014, is hereby further amended by adding the following
3 paragraph:-

4 (yy) Sales of original works of art. For the purposes of this section, an “original work of
5 art” is limited to, a painting, drawing, print, photograph, giclee, limited editions lithograph,
6 graphic design or other like picture; a work of sculpture, etching, ceramic, clay, glass, fiber,
7 leather, metal, wood, mixed media, or silk screen, as well as crafts, made by the hand of the artist
8 or under the artist’s direction which is not intended for mass production.

9 This section only applies to sales by any individual who has a principal place of business
10 situated in the Commonwealth of Massachusetts and to sales of individual original works of art
11 of not more than \$5,000.