

SENATE No. 1545

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 enhancing the creative economy through the tax code.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Michael J. Rodrigues</i>	<i>First Bristol and Plymouth</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>

SENATE No. 1545

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1545) of Michael J. Rodrigues, Paul A. Schmid, III, Alan Silvia and Carole A. Fiola for legislation to enhance the creative economy through the tax code. Revenue.

The Commonwealth of Massachusetts

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

An Act enhancing the creative economy through the tax code.

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. Section 5 of Chapter 59 of the General Laws, as amended by sections 10,
2 11 and 12 of chapter 62 of the acts of 2014, is hereby amended by inserting the following
3 clause:-

4 Fifty-eighth. Real property, to an amount of one thousand dollars of the taxable valuation
5 of real property or the sum of five hundred dollars, whichever would amount in an abatement of
6 the greater amount of taxes due, of an artist, which term, as used in this clause, shall mean a
7 person engaged in one or more of the following activities related to creating art or practicing the
8 arts, including the following: a painting; sculpture; drawing; work of graphic art, including an
9 etching, lithograph, offset print, silk screen, or work of graphic art of like nature; a work of
10 calligraphy; or a work in mixed media including a collage, assemblage, or any combination of
11 the foregoing art media; a book or other writing; a play; a musical composition; traditional and
12 fine crafts; any product generated as a result of any of the above categories; provided that

13 creating art shall not apply to any piece created or executed for industry oriented, commercial or
14 mass-related production; provided, however, that such real property is located in an artist
15 enterprise zone as defined under paragraph (yy) of section 6 of chapter 64H; provided further
16 that such person (1) has been domiciled in the commonwealth, and (2) has so owned and
17 occupied such real property as the artist's domicile or place of business for at least six months;
18 and provided, further, that in the case of real estate owned by a person jointly or as a tenant in
19 common with a person not his spouse, the exemption shall not exceed that proportion of total
20 valuation which the amount of his interest in such property bears to the whole tax due.

21 This clause shall take effect in any city or town upon its acceptance.

22 SECTION 2. Section 59 of Chapter 59 of the General Laws, as amended by section 16 of
23 chapter 62 of the acts of 2014, is hereby amended by striking the third paragraph and inserting in
24 place thereof the following paragraph:-

25 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth
26 C1/2, Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-
27 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-
28 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C1/2, Forty-second, Forty-third,
29 Fifty-second, Fifty-third, Fifty-sixth, Fifty-seventh and Fifty-eighth of section 5 may be made on
30 or before December 15 of the year to which the tax relates or, if the bill or notice is first sent
31 after September 15 of that year, within 3 months after the bill or notice is so sent.

32 SECTION 3. Section 6 of Chapter 64H of the General Laws is hereby amended by
33 inserting the following paragraph:-

34 (yy)(1) Sales of an original and creative work of art, whether written, composed or
35 executed for one-of-a-kind limited production, which occurs within an artist enterprise zone and
36 is sold by the original artist.

37 (2) As used in this section, the following words shall, unless the context clearly requires
38 otherwise, have the following meanings:--

39 "Artist Enterprise Zone", an arts overlay district, a state-designated cultural district, or an
40 economic development zone designated by the mayor and the city council in the case of a city, or
41 by the board of selectmen in the case of a town, for the economic stimulus of works of arts.

42 "Arts overlay district", a designated area within a city or town intended to promote the
43 expansion of art and culture within the community which does the following: creates a core of
44 arts, cultural and residential activities; increases arts-related development and activities; nurtures
45 a creative economy; and encourages economic revitalization within a city or town.

46 "State-designated cultural district", a cultural district designated under section 58A of
47 chapter 10 that is a geographical area of a city or town with a concentration of cultural facilities
48 located within it.

49 "Original and creative work of art ", an original and creative work of art, whether written,
50 composed or executed for one-of-a-kind limited production by the original artist or under their
51 direction and which falls into one of the following categories: a painting; sculpture; drawing;
52 work of graphic art, including an etching, lithograph, offset print, silk screen, or work of graphic
53 art of like nature; a work of calligraphy; or a work in mixed media including a collage,
54 assemblage, or any combination of the foregoing art media; a book or other writing; a play; a
55 musical composition; traditional and fine crafts; any product generated as a result of any of the

- 56 above categories; provided that a work of art shall not apply to any piece created or executed for
- 57 industry oriented, commercial or mass-related production.