

**HOUSE . . . . . No. 3316**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Diana DiZoglio and Kathleen O'Connor Ives***

*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>1/20/2017</i>
<i>Kathleen O'Connor Ives</i>	<i>First Essex</i>	<i>1/31/2017</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>1/17/2018</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/17/2018</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>1/17/2018</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>1/17/2018</i>

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By Representative DiZoglio of Methuen and Senator O'Connor Ives, a joint petition (accompanied by bill, House, No. 3316) of Diana DiZoglio, Kathleen O'Connor Ives and others for legislation to exempt sales of original art from the sales tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2485 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

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.