

HOUSE No. 3351

The Commonwealth of Massachusetts

PRESENTED BY:

Paul A. Schmid, III

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 promoting Massachusetts artisans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>1/20/2017</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>	<i>1/26/2017</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>1/24/2017</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>	<i>1/23/2017</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>2/2/2017</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/3/2017</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>1/23/2017</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/3/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>1/30/2017</i>

HOUSE No. 3351

By Mr. Schmid of Westport, a petition (accompanied by bill, House, No. 3351) of Paul A. Schmid, III and others relative to taxation on sales of artwork created by artisans. Revenue.

The Commonwealth of Massachusetts

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

An Act promoting Massachusetts artisans.

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 appearing in the 2014 Official Edition,
2 is hereby amended by adding after paragraph (xx), the following paragraph:-

3 (zz) Sales of artwork created by an artisan in the commonwealth; provided however,
4 such sales shall not be exempt unless: (1) the sales are made to retail buyers by the artisan of the
5 artwork or the artisan’s dealer; (2) the artwork bears the original written signature of the artisan;
6 (3) the artisan of the artwork, and any artisan’s dealer selling such artwork, shall have first
7 obtained a valid certificate as an artisan artwork seller from the commissioner; and (4) the artisan
8 or artisan’s dealer when selling artwork keeps a record of each sale which includes the sales
9 price, purchaser’s name, sales date and description of the artwork.

10 As used in this paragraph, the following words shall have the following meanings:-

11 “Artisan”, shall mean an individual who is a resident of the commonwealth and engages
12 in the part-time or full time vocation as an artist.

13 “Artisan’s dealer”, shall mean an individual or other entity that has a business located in
14 the commonwealth, that acts as a sales agent, auctioneer, or consignee for the artisan, and in such
15 capacity offers for sale or sells artwork created by the artisan, to retail buyers, provided the
16 artisan and the artisan’s dealer have first entered into a written agreement that (i) establishes the
17 authority of the artisan’s dealer to act on behalf of the artisan as a sales agent, auctioneer or
18 consignee, and (ii) identifies the specific artwork created by the artisan covered by the
19 agreement.

20 “Artwork”, shall mean an original and distinct tangible object created primarily as art by
21 the skilled hand of an artisan, which is fine art and such other art that comprises a craft, painting,
22 engraving, pottery, ceramic, blown glass, sculpture, drawing, sketching, stained glass, wood
23 burning and wood carving, and fine art photography not performed as a service or a
24 commissioned work; and shall include limited art reproductions of the original art object. Such
25 artwork shall not include the retail value of any frame, stand, or case that is attached to, or
26 separate from, the art object, other than inconsequential elements or items used to hang or
27 display the artwork.

28 “Limited art reproductions” shall mean a limited number of reproductions of the original
29 artwork is created by the artisan or another person on behalf of, and under the direct supervision
30 of the artisan; provided, (i) each reproduction bears the original artisan’s signature and a distinct
31 item number with the total number of such items reproduced, (ii) the reproduction was created
32 primarily as art, (iii) the art reproduction is a derivative copy of the original and distinct artwork
33 created by the artisan, including photograph reproductions of original, non-photography type
34 artwork, and (iv) the reproduction was created in the commonwealth. A reproduction of original

35 artwork created by another person under the direct supervision of the artisan shall for the purpose
36 of this exemption, be considered the creation of the artisan.

37 The commissioner shall promulgate regulations for the implementation of this paragraph.