SENATE DOCKET, NO. 63 FILED ON: 1/11/2021

SENATE . . . . . No. 1843

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:
Diana DiZoglio	*First Essex*

SENATE DOCKET, NO. 63 FILED ON: 1/11/2021

SENATE . . . . . No. 1843

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1843) of Diana DiZoglio for legislation to exempt sales of original art from the sales tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1641* OF 2019-2020.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

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:

SECTION 1. Section 6 of Chapter 64H of the General Laws, as most recently amended by section 122 of chapter 165 of the acts of 2014, is hereby further amended by adding the following paragraph:-

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

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