

1. ANY piece or performance created or executed for industry-oriented or industry-related production; OR

2. TAILORING SERVICES ~~OR,~~ CLOTHING ALTERATION, OR JEWELRY REPAIR.

(3) "Arts and entertainment district" means a developed district of public and private uses that:

(i) Ranges in size from a portion of a county or municipal corporation to a regional district with a special coherence; and

(ii) Is distinguished by physical and cultural resources that play a vital role in the life and development of the community and contribute to the public through interpretive, educational, and recreational uses.

(4) "Arts and entertainment enterprise" means a for profit or nonprofit entity dedicated to visual or performing arts.

(5) "Qualifying residing artist" means an individual who:

(i) Owns or rents residential real property in the county where the arts and entertainment district is located and conducts a business in the arts and entertainment district; and

(ii) Derives income from the sale or performance within the arts and entertainment district of an artistic work that the individual CREATED, wrote, composed, or executed, either solely or with one or more other individuals, in the arts and entertainment district.

(b) Subject to the requirements of this section, the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may apply to the Secretary for designation of an arts and entertainment district in the county or municipal corporation in which:

(1) Qualifying residing artists are eligible for the income tax subtraction modification under § 10-207(v) of the Tax – General Article;

(2) A property tax credit under § 9-240 of the Tax – Property Article applies; and

(3) An exemption from the admissions and amusement tax under § 4-104 of the Tax – General Article applies.