

**Article 83A - Department of Business and Economic Development**

4-701.

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

(i) Owns or rents residential real property in [an] 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 wrote, composed, or executed, either solely or with one or more other individuals, IN THE ARTS AND ENTERTAINMENT DISTRICT.

**Article - Tax - General**

10-207.

(v) (1) In this subsection, "artistic work", "arts and entertainment district", and "qualifying residing artist" have the meanings stated in Article 83A, § 4-701 of the Code.

(2) The subtraction under subsection (a) of this section includes the amount of income derived within an arts and entertainment district by a qualifying residing artist from the publication, production, or sale of an artistic work that the artist wrote, composed, or executed IN THE ARTS AND ENTERTAINMENT DISTRICT.

(3) For the purpose of determining whether income is derived within an arts and entertainment district for the purpose of this subsection, a qualifying residing artist shall allocate receipts and expenses as the Comptroller may require.

**Article - Tax - Property**

9-240.

(a) In this section, "arts and entertainment district", "arts and entertainment enterprise", and "qualifying residing artist" have the meanings stated in Article 83A, § 4-701 of the Code.

(b) The governing body of a county or municipal corporation may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on a manufacturing, commercial, or industrial building that:

(1) is located in an arts and entertainment district; and

(2) is wholly or partially CONSTRUCTED OR renovated TO BE CAPABLE for use by a qualifying residing artist or an arts and entertainment enterprise.

(c) ~~(4) (4) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~