

Section 10-207(v)
Annotated Code of Maryland
(2004 Replacement Volume)

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-240

Annotated Code of Maryland
(2001 Replacement Volume and 2004 Supplement)

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SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

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.