

5-1410.

(a) Annually, after considering the recommendation of the Maryland Economic Development Commission, the Authority shall establish a list of industry sectors that will be eligible for loans from the Fund.

(b) Before making its recommendation to the Authority, the Maryland Economic Development Commission shall:

(1) Consult with the Department and the Department of Labor, Licensing, and Regulation; and

(2) Evaluate the potential employment and economic growth of Maryland's industry sectors.

(c) In determining whether an applicant is engaged in an eligible industry sector, the Department shall consider the definitions set forth in the standard industrial classification manual.

(d) The provisions of this section do not apply to financial assistance to a local government that uses the financial assistance provided under this subtitle to carry out a project that does not benefit a particular private sector entity.

(e) For the purpose of providing financial assistance under this subtitle, the following shall be deemed to be in eligible industry sectors and are not subject to the requirements specifically imposed on significant strategic economic development opportunities and local economic development opportunities:

(1) Animal waste technology projects;

(2) Aquaculture projects;

(3) Redevelopment of qualified brownfields sites; [and]

(4) Creation or expansion of child care facilities; AND

(5) ARTS AND ENTERTAINMENT ENTERPRISES AND ARTS AND ENTERTAINMENT PROJECTS.

### **Article - Tax - General**

4-104.

(E) (1) IN THIS SUBSECTION, "ARTS AND ENTERTAINMENT DISTRICT", "ARTS AND ENTERTAINMENT ENTERPRISE" AND "QUALIFYING RESIDING ARTIST" HAVE THE MEANINGS STATED IN ARTICLE 83A, § 4-701 OF THE CODE.

(2) A COUNTY OR A MUNICIPAL CORPORATION MAY EXEMPT FROM THE ADMISSIONS AND AMUSEMENT TAX GROSS RECEIPTS FROM ANY ADMISSIONS OR AMUSEMENT CHARGE LEVIED BY AN ARTS AND ENTERTAINMENT ENTERPRISE OR QUALIFYING RESIDING ARTIST IN AN ARTS AND ENTERTAINMENT DISTRICT.