

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.

(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.

~~11-229.~~

~~(A) IN THIS SECTION, "ARTISTIC WORK", "ARTS AND ENTERTAINMENT DISTRICT", AND "QUALIFYING RESIDING ARTIST" HAVE THE MEANINGS STATED IN ARTICLE 83A, § 4-701 OF THE CODE.~~

~~(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF AN ARTISTIC WORK WITHIN AN ARTS AND ENTERTAINMENT DISTRICT.~~

#### Article - Tax - Property

9-229.

(a) (3) "Qualified brownfields site" has the meaning stated in Article 83A, [§ 5-1401(o)] § 5-1401 of the Code.

9-239.

(A) IN THIS SECTION, "ARTS AND ENTERTAINMENT DISTRICT" 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 RENOVATED FOR USE BY A QUALIFYING RESIDING ARTIST OR AN ARTS AND ENTERTAINMENT ENTERPRISE.

(C) A TAX CREDIT GRANTED UNDER THIS SECTION MAY NOT BE GRANTED FOR MORE THAN 10 YEARS.