Approved by the Governor, April 24, 2008.

## CHAPTER 290

(House Bill 680)

AN ACT concerning

Arts and Entertainment Districts – Tax Benefits – Jewelry and Clothing Designers

FOR the purpose of altering the definition of artistic work for the purpose of certain tax benefits available in certain arts and entertainment districts; providing for the effective date of certain provisions of this Act; providing for the termination of certain provisions of this Act; and generally relating to tax benefits and arts and entertainment districts.

BY repealing and reenacting, with amendments,

Article 83A - Department of Business and Economic Development

Section 4–701

Annotated Code of Maryland

(2003 Replacement Volume and 2007 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10–207(a)

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10–207(v)

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

## BY repealing and reenacting, with amendments,

Article - Economic Development

Section 4-701(b) and 4-702

Annotated Code of Maryland

(As enacted by Chapter 306 (H.B. 1050) of the Acts of the General Assembly of 2008)