

BY repealing and reenacting, with amendments.

Article – Tax – General

Section 10-207(v)(1)

Annotated Code of Maryland

(2004 Replacement Volume and 2007 Supplement)

(As enacted by Section 2 of this Act)

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) (1) In this section the following words have the meanings indicated.

(2) (i) “Artistic work” means an original and creative work, whether CREATED, written, composed, or executed, that falls into one of the following categories:

1. A book or other writing;
2. A play or performance of a play;
3. A musical composition or the performance of a musical composition;
4. A painting or other picture;
5. A sculpture;
6. Traditional or fine crafts;
7. The creation of a film or the acting within a film; [or]
8. The creation of a dance or the performance of a dance;

OR

9. THE CREATION OF ORIGINAL JEWELRY, CLOTHING, OR CLOTHING DESIGN.

(ii) “Artistic work” includes any product generated as a result of any of the categories listed under subparagraph (i) of this paragraph.

(iii) “Artistic work” does not include [any]: