

Article - Economic Development4-701.

(b) "Artistic work" means an original and creative work that:

(1) is CREATED, written, composed, or executed; and

(2) falls into one of the following categories:

(i) a book or other writing;

(ii) a play or performance of a play;

(iii) a musical composition or the performance of a musical composition;

(iv) a painting or other picture;

(v) a sculpture;

(vi) traditional or fine crafts;

(vii) the creation of a film or the acting within a film;

(viii) the creation of a dance or the performance of a dance; [or]

(ix) THE CREATION OF ORIGINAL JEWELRY, CLOTHING, OR CLOTHING DESIGN; OR

(X) any other product generated as a result of a work listed in items (i) through [(viii)] (IX) of this paragraph.

4-702.

This subtitle does not apply to:

(1) the creation or execution of artistic work for industry-oriented or industry-related production; OR

(2) TAILORING SERVICES, CLOTHING ALTERATION, OR JEWELRY REPAIR.

Article - Tax - General