



BALTIMORE HOUSING

STEPHANIE RAWLINGS-BLAKE
Mayor

PAUL T. GRAZIANO
Executive Director, HABC
Commissioner, HCD

MEMORANDUM

To: The Honorable President and Members of the Baltimore City Council
c/o Natawna Austin, Executive Secretary

From: Paul T. Graziano, Commissioner

Date: September 14, 2016

Re: **City Council Bill 13-0242 - Arts and Entertainment Districts –
Property Tax Credits –Admissions and Amusement Tax Exemptions**

The Department of Housing and Community Development (HCD) has reviewed City Council Bill 13-0242, for the purpose of repealing the deadlines by which a qualified person must apply for an arts and entertainment property tax credit or register for an arts and entertainment admissions and amusement tax exemption; conforming certain obsolete statutory references to their current counterparts; providing for a special effective date; and generally relating to tax credits and tax exemptions in Arts and Entertainment Districts.

If enacted, this bill would extend the credits for established Arts and Entertainment Districts or qualified person within the Districts beyond the ten year period mandated by current statute. Two of Baltimore's three Arts and Entertainment Districts, Station North and Highlandtown, were established in 2002. The third, Bromo Tower was established in 2012.

Arts and Entertainment Districts assist with the revitalization of certain parts of the city and passage of this bill may make it possible that these tax credits will support future economic development initiatives within the Districts.

The Department of Housing and Community Development supports the passage of City Council Bill 13-0242.

PTG:sd

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cc: Ms. Angela Gibson, *Mayor's Office of Government Relations*
Mr. Colin Tarbert, *Deputy Mayor*

