

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 13-0242

Introduced by: Councilmembers Kraft, Stokes, Cole, Henry, Middleton, Clarke, President
Young, Councilmember Holton

Introduced and read first time: June 17, 2013

Assigned to: Taxation, Finance and Economic Development Committee

Committee Report: Favorable

Council action: Adopted

Read second time: October 20, 2016

AN ORDINANCE CONCERNING

**Arts and Entertainment Districts – Property Tax Credits –
Admissions and Amusement Tax Exemptions**

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3 FOR the purpose of repealing the deadlines by which a qualified person must apply for an arts and
4 entertainment property tax credit or register for an arts and entertainment admissions and
5 amusement tax exemption; conforming certain obsolete statutory references to their current
6 counterparts; providing for a special effective date; and generally relating to tax credits and
7 tax exemptions in Arts and Entertainment Districts.

8 BY repealing and reordaining, with amendments

9 Article 28 - Taxes

10 Section(s) 10-14(a)(2), (3), and (7) and 19-4(a)(2), (3), and (5)

11 Baltimore City Code

12 (Edition 2000)

13 BY repealing

14 Article 28 - Taxes

15 Section(s) 10-14(l) and 19-4(f)

16 Baltimore City Code

17 (Edition 2000)

18 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
19 Laws of Baltimore City read as follows:

Baltimore City Code

Article 28. Taxes

Subtitle 10. Credits

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by
amendment or deleted from existing law by amendment.

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1 **§ 10-14. Arts and entertainment districts.**

2 (a) *Definitions.*

3 (2) *Arts and entertainment district.*

4 “Arts and entertainment district” has the meaning stated in [Article 83A] STATE
5 ECONOMIC DEVELOPMENT ARTICLE, § 4-701 [of the Maryland Code].

6 (3) *Arts and entertainment enterprise.*

7 “Arts and entertainment enterprise” has the meaning stated in [Article 83A] STATE
8 ECONOMIC DEVELOPMENT ARTICLE, § 4-701 [of the Maryland Code].

9 (7) *Qualifying residing artist.*

10 “Qualifying residing artist” has the meaning stated in [Article 83A] STATE ECONOMIC
11 DEVELOPMENT ARTICLE, § 4-701 [of the Maryland Code].

12 [(1) *Program termination.*

13 Applications for property in an arts and entertainment district will not be accepted after
14 the 10th year from the date the arts and entertainment district was designated by the State.]

15 **Subtitle 19. Admissions and Amusement Tax**

16 **§ 19-4. Exemptions – Arts and entertainment district.**

17 (a) *Definitions.*

18 (2) *Arts and entertainment district.*

19 “Arts and entertainment district” has the meaning stated in [Article 83A] STATE
20 ECONOMIC DEVELOPMENT ARTICLE, § 4-701 [of the Maryland Code].

21 (3) *Arts and entertainment enterprise.*

22 “Arts and entertainment enterprise” has the meaning stated in [Article 83A] STATE
23 ECONOMIC DEVELOPMENT ARTICLE, § 4-701 [of the Maryland Code].

24 (5) *Qualifying residing artist.*

25 “Qualifying residing artist” has the meaning stated in [Article 83A] STATE ECONOMIC
26 DEVELOPMENT ARTICLE, § 4-701 [of the Maryland Code].

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1 [(f) *Program termination.*

2 Registrations for artists or enterprises in an arts and entertainment district will not be
3 accepted after the 10th year from the date the arts and entertainment district was
4 designated by the State.]

5 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
6 are not law and may not be considered to have been enacted as a part of this or any prior
7 Ordinance.

8 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
9 after the date it is enacted.

Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City