

**CITY OF BALTIMORE
COUNCIL BILL 13-0242
(First Reader)**

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

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Real Estate, Department
of Housing and Community Development, Planning Commission, Commission for Historical
and Architectural Preservation, Department of Finance

A BILL ENTITLED

1 AN ORDINANCE concerning

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

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

9 BY repealing and reordaining, with amendments

10 Article 28 - Taxes
11 Section(s) 10-14(a)(2), (3), and (7) and 19-4(a)(2), (3), and (5)
12 Baltimore City Code
13 (Edition 2000)

14 BY repealing

15 Article 28 - Taxes
16 Section(s) 10-14(l) and 19-4(f)
17 Baltimore City Code
18 (Edition 2000)

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

21 **Baltimore City Code**

22 **Article 28. Taxes**

23 **Subtitle 10. Credits**

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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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.