



Legislation Details (With Text)

File #: 13-0242 **Version:** 0 **Name:** Arts and Entertainment Districts - Property Tax Credits - Admissions and Amusement Tax Exemptions

Type: Ordinance **Status:** Enacted

File created: 6/17/2013 **In control:** City Council

On agenda: **Final action:** 11/1/2016

Enactment date: **Enactment #:** 16-534

Title: Arts and Entertainment Districts - Property Tax Credits - Admissions and Amusement Tax Exemptions 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.

Sponsors: James B. Kraft, Carl Stokes, William H. Cole, IV, Bill Henry, Sharon Green Middleton, Mary Pat Clarke, President Young, Helen L. Holton

Indexes: Admissions and Amusement Tax, Arts and Entertainment Districts, Exemptions, Property Tax Credit, Tax

Code sections:

Attachments: 1. 13-0242 - 1st Reader.pdf, 2. Finance - 13-0242.pdf, 3. Planning - 13-0242.pdf, 4. Law - 13-0242.pdf, 5. Real Estate 13-0242, 6. CHAP Staff Report 13-0242, 7. CHAP - 13-0242, 8. HCD 13-0242, 9. 13-0242~3rd Reader

Date	Ver.	Action By	Action	Result
11/14/2016	0	Mayor	Signed by Mayor	
10/24/2016	0	City Council	Approved and Sent to the Mayor	
10/20/2016	0	City Council	3rd Reader, for final passage	
9/29/2016	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	Pass
9/19/2016	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
9/12/2016	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
6/20/2013	0	The City Council	Referred for a Report	
6/20/2013	0	The City Council	Referred for a Report	
6/20/2013	0	The City Council	Referred for a Report	
6/20/2013	0	The City Council	Referred for a Report	
6/20/2013	0	The City Council	Referred for a Report	
6/20/2013	0	The City Council	Referred for a Report	
6/17/2013	0	City Council	Assigned	
6/17/2013	0	City Council	Introduced	

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

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INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: Councilmembers Kraft, Stokes, Cole

A BILL ENTITLED

AN ORDINANCE concerning

Arts and Entertainment Districts - Property Tax Credits - Admissions and Amusement Tax Exemptions
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.

BY repealing and reordaining, with amendments

Article 28 - Taxes

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

Baltimore City Code

(Edition 2000)

BY repealing

Article 28 - Taxes

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

Baltimore City Code

(Edition 2000)

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

Baltimore City Code

Article 28. Taxes

Subtitle 10. Credits

§ 10-14. Arts and entertainment districts.

(a) Definitions.

(2) Arts and entertainment district.

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

(3) Arts and entertainment enterprise.

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

(7) Qualifying residing artist.

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

[(l) Program termination.

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

Subtitle 19. Admissions and Amusement Tax

§ 19-4. Exemptions - Arts and entertainment district.

(a) Definitions.

(2) Arts and entertainment district.

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

(3) Arts and entertainment enterprise.

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

(5) Qualifying residing artist.

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

[(f) Program termination.

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

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

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

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art28/Arts&Ent/aa:me

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art28/Arts&Ent/aa:me