Steven Skerritt-Davis

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MARYLAND ARTS & ENTERTAINMENT DISTRICTS PROGRAM

- Legislated in 2001, administered by MSAC
- Ten-year designation cycle – Havre de Grace 2008 & 2018
- Offers tax incentives to encourage artists, arts organizations, and businesses to locate in A&E Districts
DEFINITIONS
• “Artistic work” means an original and creative work that:
  • is created, written, composed, or executed; and
  • falls into one of the following categories:
    • a book or other writing;
    • a play or performance of a play;
    • a musical composition or the performance of a musical composition;
    • a painting or other picture;
    • a sculpture;
    • traditional or fine crafts;
    • the creation of a film or the acting within a film;
    • the creation of a dance or the performance of a dance;
    • the creation of original jewelry, clothing, or design; or
    • any other product generated as a result of a work listed above
DEFINITIONS

• “Arts and entertainment enterprise” means a for-profit or nonprofit entity dedicated to visual or performing arts.

• “Qualifying residing artist” means an individual who:
  • owns or rents residential real property in the State;
  • conducts a business in any arts and entertainment district; and
  • derives income from the sale or performance within any arts and entertainment district of an artistic work that the individual wrote, composed, or executed, either alone or with others, in any arts and entertainment district.
A&E TAX INCENTIVES

1) REAL PROPERTY TAX CREDIT

- Create live/work space for artists or visual or performing arts space (renovation or new construction)
- Difference between pre- and post-renovation/construction assessments
- Determined by county or town’s governing body for up to 10 years (Havre de Grace’s credit is graduated 100% - 20% over 10 years)
A&E TAX INCENTIVES

2) INCOME TAX SUBTRACTION MODIFICATION

Artists are eligible if they:

• Own or rent property within Maryland
• Create work within ANY District
• Earn income from the sale or performance of creative work within ANY District
A&E TAX INCENTIVES

3) ADMISSIONS AND AMUSEMENT TAX ABATEMENT

- Enterprises dedicated to visual or performing arts and located in an A&E District pay no admissions and amusements tax on tickets
FY 2016 DISTRICT SURVEY
Based on FY 2016 Annual Reports

22 Maryland A&E Districts:

- **Hosted:**
  - 147 new events; 1,039 events total
  - 23 new festivals; 129 festivals total
  - 1.75 million people

- **Installed:**
  - 55 new public art projects

- **Supported:**
  - 117 new capital projects

- **Saw net openings of:**
  - 37 Retail Stores
  - 41 Businesses
  - 47 Restaurants
  - 8 organizations
ECONOMIC IMPACT

Regional Economic Studies Institute
TOWSON UNIVERSITY

Economic Impact Study FY 2016
24 Maryland Arts and Entertainment Districts collectively supported an estimated:

- 8,594 jobs
- $267 million in wages
- $855.8 million in state GDP
- $63.5 million total tax revenue
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