

SENATE No. 1615

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel A. Wolf

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act regarding sales tax in cultural districts.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>

SENATE No. 1615

By Mr. Wolf, a petition (accompanied by bill, Senate, No. 1615) of Daniel A. Wolf, Sarah K. Peake, Michael O. Moore, Jeffrey N. Roy and other members of the General Court for legislation relative to sales tax in cultural districts. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act regarding sales tax in cultural districts.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of chapter 64H of the General Laws is hereby amended by
2 inserting the following section:-

3 Section 6(yy), Sale of original one-of-a-kind works of art from an established location
4 within the boundaries of a cultural district or said district's host municipality, including stands
5 but only if at street fairs and festivals or other cultural programming sanctioned and curated by
6 the district.

7 “Cultural district” shall mean a cultural district designated by vote of the Massachusetts
8 cultural council under the provisions of section fifty-eight A of chapter ten of the General Laws
9 provided that such designation that has not expired.

10 “Works of art” shall mean visual arts and crafts including but not limited to paintings,
11 photographs, sculpture, pottery, jewelry, and traditional or fine crafts.