

SENATE No. 1843

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 relative to growing the creative economy.

PETITION OF:

NAME:

Diana DiZoglio

DISTRICT/ADDRESS:

First Essex

SENATE No. 1843

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1843) of Diana DiZoglio for legislation to exempt sales of original art from the sales tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1641 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to growing the creative economy.

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, as most recently amended
2 by section 122 of chapter 165 of the acts of 2014, is hereby further amended by adding the
3 following paragraph:-

4 (yy) Sales of original works of art. For the purposes of this section, an “original work of
5 art” is limited to, a painting, drawing, print, photograph, giclee, limited editions lithograph,
6 graphic design or other like picture; a work of sculpture, etching, ceramic, clay, glass, fiber,
7 leather, metal, wood, mixed media, or silk screen, as well as crafts, made by the hand of the artist
8 or under the artist’s direction which is not intended for mass production.

9 This section only applies to sales by any individual who has a principal place of business
10 situated in the Commonwealth of Massachusetts and to sales of individual original works of art
11 of not more than \$5,000.