

1 HB142
2 135886-2
3 By Representative Collins
4 RFD: Economic Development and Tourism
5 First Read: 07-FEB-12
6 PFD: 02/02/2012

1 cultural resources which play a vital role in the life and
2 cultural development of the community.

3 (2) WORKS OF ART. An original and creative work,
4 whether written, composed or executed for "one of a kind
5 limited" production by an artist living in a cultural
6 district. The work may be:

7 a. A book or other writing.

8 b. A play or the performance of the play.

9 c. A musical composition or the performance of the
10 composition.

11 d. A painting or other rendering.

12 e. A sculpture.

13 f. Traditional and fine crafts.

14 g. The creation of a film or the acting within the
15 film.

16 h. The creation of a dance or the performance of the
17 dance.

18 A work of art does not include any performance
19 created or executed for industry or mass production.

20 Section 3. The sales of original works of art as
21 defined in this act in a cultural district in a Class 1, Class
22 2, Class 3, Class 4, or Class 5 municipality shall be exempt
23 from sales tax levied, assessed, or payable under the
24 provisions of Chapter 23 of Title 40, Code of Alabama 1975,
25 except this exemption shall not apply to a county sales tax
26 unless approved by resolution of the county commission.

1 Section 4. The provisions of this act are severable.
2 If any part of this act is declared invalid or
3 unconstitutional, that declaration shall not affect the part
4 which remains.

5 Section 5. All laws or parts of laws which conflict
6 with this act are repealed.

7 Section 6. This act shall become effective for the
8 fiscal year beginning October 1, 2012, and continuing
9 thereafter, following its passage and approval by the
10 Governor, or its otherwise becoming law.

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Economic Devel-
opment and Tourism..... 07-FEB-12

Read for the second time and placed
on the calendar 1 amendment 23-FEB-12

Read for the third time and passed
as amended..... 12-APR-12

Yeas 96, Nays 1, Abstains 0

Greg Pappas
Clerk