- 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	ENGROSSED
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4	A BILL
5	TO BE ENTITLED
6	AN ACT
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8	Relating to Class 1, Class 2, Class 3, Class 4, and
9	Class 5 municipalities and municipalities with an incorporated
10	arts council or main street program; to provide a sales tax
11	exemption in a cultural district and to authorize the Alabama
12	State Council on the Arts to develop criterion for the
13	establishment of the district.
14	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
15	Section 1. The provisions of this act shall only
16	apply to Class 1, Class 2, Class 3, Class 4, and Class 5
17	municipalities and municipalities with an incorporated arts
18	council or main street program.
19	Section 2. As used in this act, the following terms
20	shall have the following meanings:
21	(1) CULTURAL DISTRICT. A district designated by a
22	local governing authority which is in an area being
23	revitalized by creating a hub of cultural activity and
24	affordable artist housing and workspace. The Alabama State
25	Council on the Arts shall develop standard criteria for the
26	establishment of a cultural district which shall include that
27	the district be geographically contiguous and distinguished by

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

(2) WORKS OF ART. An original and creative work, 3 4 whether written, composed or executed for "one of a kind limited" production by an artist living in a cultural 5 6 district. The work may be: 7 a. A book or other writing. b. A play or the performance of the play. 8 c. A musical composition or the performance of the 9 10 composition. 11 d. A painting or other rendering. 12 e. A sculpture. f. Traditional and fine crafts. 13 14 g. The creation of a film or the acting within the 15 film. h. The creation of a dance or the performance of the 16 17 dance. A work of art does not include any performance 18 created or executed for industry or mass production. 19 Section 3. The sales of original works of art as 20 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.

Section 4. The provisions of this act are severable. 1 2 If any part of this act is declared invalid or unconstitutional, that declaration shall not affect the part 3 which remains. 4 Section 5. All laws or parts of laws which conflict 5 with this act are repealed. 6 7 Section 6. This act shall become effective for the fiscal year beginning October 1, 2012, and continuing 8 thereafter, following its passage and approval by the 9 10 Governor, or its otherwise becoming law.

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3	House of Representatives
4	Read for the first time and re-
5	ferred to the House of Representa-
4 5 6 7	tives committee on Economic Devel- opment and Tourism
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9 10	Read for the second time and placed on the calendar 1 amendment 23-FEB-12
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12 13	Read for the third time and passed as amended 12-APR-12
14	Yeas 96, Nays 1, Abstains O

Greg Pappas Clerk