

Arts & Entertainment District



About the **Arts & Entertainment** District

Managed by the Maryland State Arts Council, the Arts & Entertainment (A&E) District designation makes available tax benefits to encourage artists, arts organizations, and businesses to locate within a specified geographic area. Since the program's inception in 2001, the growing number of districts across the state have helped communities spur economic revitalization and leverage the arts to work toward economic development goals. Talbot County's Arts & Entertainment District is located in Easton.



Definition of **artistic work**

- Book or other writing
- Play or performance of a play
- Musical composition or the performance of a musical composition
- Painting or other picture
- Sculpture
- Traditional or fine crafts
- Creation of a film or the acting within a film
- Creation of a dance or the performance of a dance
- Creation of original jewelry, clothing, or design
- Any other product generated as a result of work listed above



Incentives Available within Maryland's A&E Districts

Property Tax Incentives

The owner of a manufacturing, commercial, or industrial property is eligible for a local property tax credit based on the difference between the pre- and post-renovation assessments of the property when it has been wholly or partially renovated for use by "qualified residing artists" or "arts and entertainment enterprises."

Artist Income Tax Subtraction Modification

A "qualified residing artist" who lives in Maryland and sells "artistic work" in any of the 25 A&E Districts throughout the state is eligible for the income tax subtraction modification on income derived from their in-district sales. For performing artists, this includes income derived from performances in a district. For all "qualified residing artists", this includes internet sales originating in a district.)

Admissions & Amusement Tax Exemption

Local governments may exempt from the admissions and amusement tax gross receipts from any admissions or amusement charge imposed by an "arts and entertainment enterprise" or a "qualifying residing artist" in an A&E District.



For more information, contact the Talbot County Department of Economic Development and Tourism at 410-770-8058 or admin@talbotworks.org.