

# Bel Air

## ARTS & ENTERTAINMENT DISTRICT



*Bel Air is proud to be one of 24 designated Arts and Entertainment Districts in the State of Maryland. Maryland leads the way as the first state in the country to sponsor Arts and Entertainment Districts as a way to stimulate the economy and improve quality of life.*

*If you are an artist who works in the District, or if you are a property owner who renovates a building for artists or an arts and entertainment purpose, we want you to succeed. We provide, or help you find, the personalized supports that you need to set up business and to tell the world about it. Our designation as an Arts & Entertainment District may also allow you to use valuable tax incentives:*

• **Admissions and Amusement Tax Exemption:** Any admission or amusement fees levied by an Arts & Entertainment Enterprise or a Qualifying Residing Artist are exempt from the Admissions and Amusement Tax. Businesses must qualify for the exemption and notify the Maryland's Comptroller's Office in order to be eligible. For A&A questions, call 1-800-638-2937 or email [taxhelp@comp.state.md.us](mailto:taxhelp@comp.state.md.us) with your business name, address and your nine-digit federal employer identification number (FEIN) or eight-digit Maryland central registration number (CR) in your message.

• **Income Tax Subtraction Modification:** Tax reductions may be available for income derived from the sale or performance of an artistic work that an individual wrote, composed, or executed. Artists who qualify must own or rent property in the State, create artistic work in any A&E District, and generate income from the sale or performance of art within any A&E District. Tax Form 502AE, Subtraction for Income Derived within an Arts and Entertainment District, may be found at [www.comptroller.marylandtaxes.com](http://www.comptroller.marylandtaxes.com).

• **Property Tax Credit:** A 10-year credit reduces the increase in the town property tax that occurs when the assessment increases after partial or complete renovation of a building. The credit is available for new construction or renovation of certain buildings that create live-work space for artists and/or space for arts and entertainment enterprises.

*These incentives are available as a result of Bel Air's designation as a State of Maryland Arts & Entertainment District through the Maryland Department of Business and Economic Development. For more information, contact Town of Bel Air Department of Economic Development at 410-838-0584 or [arobertson@belairmd.org](mailto:arobertson@belairmd.org).*