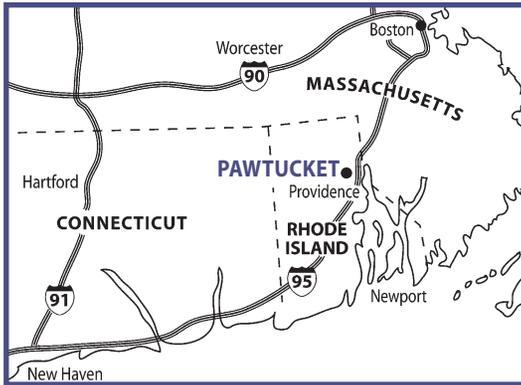




Ten minutes north of Providence, fifty minutes south of Boston and three hours from New York City make Pawtucket, Rhode Island a perfect location for the arts.



For more information contact:

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CITY OF PAWTUCKET
Pawtucket's Business Development Corporation
175 Main Street
Pawtucket, Rhode Island 02860



*Rhode Island's
Creative Community*

PAWTUCKET'S
BUSINESS
DEVELOPMENT
CORPORATION



ARTISTS &
GALLERIES
TAX INCENTIVES

*Donald R. Grebien
Mayor*

THE CITY OF PAWTUCKET'S ARTS AND ENTERTAINMENT DISTRICT: GIVING TAX INCENTIVES FOR ARTISTS AND GALLERIES

In 1998 the Rhode Island General Assembly passed a law establishing an Arts and Entertainment District in an area of the City that encompasses the downtown and Mill district areas. Designed as a model economic development project, the State and City provide significant tax incentives to artists selling original art, who live and work within the district, and to art galleries that are established within the district's boundaries.

Since January 1, 1999, state sales tax exemptions can be obtained for artworks sold within the arts and entertainment district for "one-of-a-kind" or limited production works of art. The law also exempts artists living and working within the newly created district from state income tax on the income generated from their creative work as an artist, writer, dancer, composer/performer, sculptor, painter, photographer, actor, etc.

To be eligible to participate, a certificate of residency or location must be obtained from the City of Pawtucket Department of Planning and Redevelopment with final approval from the Rhode Island Department of Taxation.

DETERMINING YOUR ELIGIBILITY

To take advantage of the State of Rhode Island tax exemptions, artists and gallery owners must receive determination of eligibility in writing from the Rhode Island Tax Administrator. The first step is for the City of Pawtucket Department of Planning and Redevelopment to certify that the applicant is a resident of the district or that the art gallery or studio is located in the district.

HERE'S HOW IT WORKS...

Certificate of Residency

To obtain a "Certificate of Residency" the applicant must provide the Department of Planning and Redevelopment with at least three (3) of the following proofs of permanent and principal legal residency within the district. Evidence includes:

- The address provided to the Registry of Motor Vehicles for an operator license or to register a motor vehicle;

- The address furnished by the applicant to the Pawtucket tax collector and/or assessor where the resident owns taxable real or personal property;
- The address furnished by the applicant to the insurance companies with which he or she maintains policies;
- The address furnished by the applicant to any business, professional, union, or fraternal group of which he/she is a member;
- The address furnished by the applicant to local utilities in which he or she has an account;
- The address furnished by the resident to the United States Postal Service (USPS) on a change of address form as verified by USPS;
- The address at which the resident is certified by the Board of Canvassers as an elector and resident of the City.



Certificate of Location

To obtain a "Certificate of Location" the applicant must provide to the Department of Planning and Redevelopment at least three (3) of the following to document the business' location at the identified address. The following shall be considered proof of the permanent and principal legal address of the business:

- The address provided to the City of Pawtucket, for a license, or a certificate of zoning compliance to operate the business or establishment;
- The address from which the business' motor vehicle is registered;
- The address furnished by the business or business owner to the tax collector and/or assessor in the City of Pawtucket where the business owns taxable real or personal property for the purpose of notification to such business;

- The address furnished by the business to the insurance companies with which the business maintains policies;
- The address furnished by the business to any professional or business association or organization to which the business or business owner is a member.
- The address furnished by the business to local utilities with which the business has accounts;
- The address furnished by the business to the United States Postal Service (USPS) on a change of address form as verified by the USPS.

We Can Help You Relocate

Since January 1, 1999, tax breaks on state income and sales tax will be given to artists, writers and composers who produce their original works within the newly created arts and entertainment district. Sales tax exemptions on the sale of original works are also available to art galleries within the district.

The City of Pawtucket's Department of Planning and Redevelopment maintains an extensive inventory of available commercial and industrial space in the arts and entertainment district. We can provide you with information on properties that might meet your needs for gallery or studio space. Information on residential properties can be obtained from local Realtors. To learn more about properties for sale or lease within the district, call us at (401)724-5200.

