

# **Artists Municipal Tax Exemption Act**

CHAPTER 2 OF THE ACTS OF 1990



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**An Act to Exempt Artists from  
Business Occupancy Tax and  
Commercial Property Tax**

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**Short title**

**1** This Act may be cited as the *Artists Municipal Tax Exemption Act*.  
1990, c. 2, s. 1.

**Interpretation**

- 2** In this Act,
- (a) “artist” means a person who produces an artistic work;
  - (b) “artistic work” means an artistic work within the meaning of the *Copyright Act* (Canada) and includes the creation or furtherance of art, or the pleasure, recreation or education of an artist in relation to that artist’s artistic work generally;
  - (c) “council” means the council of a municipality;
  - (d) “earnings” include income, benefits and grants;
  - (e) “municipality” means a city, incorporated town or ~~municipality~~ [municipality] of a county or district. 1990, c. 2, s. 2.

**Application of Act**

**3** This Act applies in a municipality that has in effect a resolution of its council that provides that this Act applies in that municipality. 1990, c. 2, s. 3.

**Exemption from taxes**

**4** Notwithstanding the *Assessment Act*, an artist, whose net earnings for the year previous to the municipal taxation year from artistic works do not exceed five thousand dollars or such greater amount as is determined by council by resolution, is exempt from

(a) business occupancy tax in respect of commercial property, as defined in the *Assessment Act*; and

(b) commercial property tax in respect of commercial property, as defined in the *Assessment Act*,

that the artist occupies or uses in respect of that artistic work, where the artist is directly liable for the tax. 1990, c. 2, s. 4.

#### **Application for exemption**

**5** A council, by resolution, may determine the manner of calculating net earnings and the manner and form of an application for the exemption. 1990, c. 2, s. 5.

#### **Appeals**

**6** For greater certainty, the provisions of the *Assessment [Assessment] Act* respecting appeals from assessment apply to an exemption pursuant to this Act. 1990, c. 2, s. 6.

#### **Application of council resolution**

**7** A resolution made by a council may apply to the business occupancy assessment for the taxation year 1990 and subsequent taxation years. 1990, c. 2, s. 7.