

Resolution 31A

SEASONAL TOURISM BUSINESS DESIGNATION—ARTISTS/ARTISAN STUDIOS (DEFEATED)

⇒ District of Digby

WHEREAS the *Nova Scotia Assessment Act* defines a Seasonal Tourism Business as a business that is closed for at least four months in the taxation year and is a restaurant; a roofed accommodation, or a camping establishment; and

WHEREAS eligible seasonal tourist business are taxed at seventy-five per cent (75%) of the commercial tax rate; and

WHEREAS many Nova Scotia artist/artisans create and sell their art in studios that are only open during the summer months and which are deemed to be tourist attractions; and

WHEREAS these artist/artisans businesses are very dependent upon a ever diminishing tourism market; and

WHEREAS it is important to the culture and "green economy" of our province to help grow the local arts community by supporting the people who make what they sell, and live in our communities.

THEREFORE BE IT RESOLVED that the Union of Nova Scotia Municipalities request that the Province of Nova Scotia amend the *Nova Scotia Assessment Act* so that artists/artisan studios can be included in the definition of a Seasonal Tourism Business.

Forwarded to:

Minister of Service Nova Scotia & Municipal Relations