

1 Taxation and Budget Reform Commission Resolution
 2 A resolution proposing an amendment to Section 9 of
 3 Article VII of the State Constitution requiring the
 4 Legislature to authorize local option taxes to supplement
 5 funding for public community colleges.

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 7 Be It Resolved by the Taxation and Budget Reform Commission:

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 9 That the following amendment to Section 9 of Article VII of
 10 the State Constitution is agreed to and shall be submitted to
 11 the electors of this state for approval or rejection at the next
 12 general election or at an earlier special election specifically
 13 authorized by law for that purpose:

14 ARTICLE VII

15 FINANCE AND TAXATION

16 SECTION 9. Local taxes.--

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17 (a) Counties, school districts, and municipalities
 18 shall, and special districts may, be authorized by law to levy
 19 ad valorem taxes and may be authorized by general law to levy
 20 other taxes, for their respective purposes, except ad valorem
 21 taxes on intangible personal property and taxes prohibited by
 22 this constitution.
 23 (b) Ad valorem taxes, exclusive of taxes levied for the
 24 payment of bonds and taxes levied for periods not longer than
 25 two years when authorized by vote of the electors who are the
 26 owners of freeholds therein not wholly exempt from taxation,
 27 shall not be levied in excess of the following millages upon the
 28 assessed value of real estate and tangible personal property:
 29 for all county purposes, ten mills; for all municipal purposes,

ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

(c) Counties served by an open-access public institution whose primary mission and responsibility includes providing lower level undergraduate instruction and awarding associate degrees shall be authorized by law to levy a local option sales tax to supplement the funding of the institution. The tax may not be levied unless approved by the electors of each county served by the institution. The local option tax shall sunset after five years and may be reauthorized by the electors as provided by law.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 9

LOCAL OPTION COMMUNITY COLLEGE FUNDING.--Proposing an amendment to the State Constitution to require the Legislature to authorize counties to levy a local option sales tax to supplement community college funding, require voter approval for levying the tax, and sunset the tax after 5 years unless reauthorized by the voters.

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