

1 Resolution of the Taxation and Budget Reform Commission
 2 A joint resolution proposing an amendment to Section 9 of
 3 Article VII of the State Constitution to require 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.--

17 (a) Counties, school districts, and municipalities shall,
 18 and special districts may, be authorized by law to levy ad
 19 valorem taxes and may be authorized by general law to levy other
 20 taxes, for their respective purposes, except ad valorem taxes on
 21 intangible personal property and taxes prohibited by this
 22 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,

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

40 (c) Counties served by an open-access public institution
 41 whose primary mission and responsibility includes providing
 42 lower level undergraduate instruction and awards associate
 43 degrees shall be authorized by law to levy a local option sales
 44 tax to supplement the funding of the institution upon approval
 45 of the electors. The tax shall not be levied unless it is
 46 approved by the electors of each county served by the
 47 institution. The local option tax shall sunset after five years
 48 and may be reauthorized by the electors as provided by law.

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

52 CONSTITUTIONAL AMENDMENT

53 ARTICLE VII, SECTION 9

54 LOCAL OPTION COMMUNITY COLLEGE FUNDING.—This proposed
 55 amendment to the State Constitution requires the Legislature to
 56 provide a process by law to permit counties to submit a
 57 referendum to the voters for a local option sales tax to

58 supplement community college funding. Approved taxes will sunset
59 after five years and may be reauthorized by the voters.