

1 Resolution of the Taxation and Budget Reform Commission  
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.--

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,

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 that the Legislature authorize counties to levy a local option sales tax to supplement community college funding; requiring voter

58 approval to levy the tax; providing that approved taxes will  
59 sunset after 5 years and may be reauthorized by the voters.