

ADVERTISEMENT OF AGRICULTURAL ADVANTAGES (EXCERPT)
Act 88 of 1913

46.161 Advertisement of state or county agricultural, industrial, trade, or tourist advantages; tax levy or appropriation by county board of commissioners; authority to levy special tax; expiration; submission of proposal to vote of electors; limitation on total tax levy; use.

Sec. 1. (1) Subject to subsections (2) and (3), the county board of commissioners of a county may levy a special tax on the taxable property within that county for the purpose of creating a fund; or appropriate out of the general fund an amount to be used for advertising agricultural or industrial advantages of this state or the county or any part of this state, or for collecting, preparing, or maintaining an exhibition of the products and industries of the county at any domestic or foreign exposition, for the purpose of encouraging immigration and increasing the trade in the products of this state, or advertising this state and any portion of this state for tourists and resorters. The total tax levied in any 1 year shall not exceed 5 cents on each \$100.00 of taxable property within the county according to the assessment rolls. The sums raised or appropriated out of the general fund shall be used as directed by the county board of commissioners. The county board of commissioners may appropriate the sum raised by special tax, or appropriated out of the general fund, or any part of the same to the support and work and maintenance of a legal association, development bureau, or board organized under the laws of this state, not organized or conducted for profit, and that is engaged in the purpose of advertising the advantages of and encouraging immigration, and increasing the trade of the county and other adjoining counties of this state.

(2) The authority to levy a special tax under subsection (1) only applies to a county that is levying a special tax as described in subsection (1) on the effective date of the amendatory act that added this subsection.

(3) The authority to levy a special tax under subsection (1) expires on January 1, 2020.

(4) The county board of commissioners of a county may levy a special tax for a period of not more than 5 years on the taxable property within that county for the purpose of creating a fund to be used for advertising agricultural or industrial advantages of this state or the county or any part of this state, or for collecting, preparing, or maintaining an exhibition of the products and industries of the county at any domestic or foreign exposition, for the purpose of encouraging immigration and increasing the trade in the products of this state, or advertising this state and any portion of this state for tourists and resorters, if a majority of the electors in the county voting on the special tax at an election approve the special tax. The proposal for a special tax shall be submitted to a vote of the electors of the county by resolution of the county board of commissioners. If a majority of the electors in the county voting on the question of levying a special tax for a period of not more than 5 years approve the proposal, the tax levy is authorized. The total tax levied in any 1 year shall not exceed 5 cents on each \$100.00 of taxable property within the county according to the assessment rolls. The sums raised shall be used as provided in subsection (1).

History: 1913, Act 88, Eff. Aug. 14, 1913;—CL 1915, 2315;—Am. 1921, Act 63, Eff. Aug. 18, 1921;—Am. 1927, Act 305, Eff. Sept. 5, 1927;—CL 1929, 1174;—CL 1948, 46.161;—Am. 1958, Act 80, Eff. Sept. 13, 1958;—Am. 1961, Act 38, Eff. Sept. 8, 1961;—Am. 2015, Act 138, Eff. Jan. 5, 2016.