

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,

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 awarding associate  
 43 degrees shall be authorized by law to levy a local option sales  
 44 tax to supplement the funding of the institution. The tax may  
 45 not be levied unless approved by the electors of each county  
 46 served by the institution. The local option tax shall sunset  
 47 after five years and may be reauthorized by the electors as  
 48 provided by law.

49  
 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.--Proposing an  
 55 amendment to the State Constitution to require that the  
 56 Legislature authorize counties to levy a local option sales tax  
 57 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.