

CHAPTER 449

ENTERTAINMENT

<p>Sec. 449.01 Free musical entertainments 449.02 Tax for entertainment 449.03 Appropriations for entertainment in cities of the third or fourth class 449.04 Park board of city of the fourth class may furnish entertainment 449.05 Appropriation 449.06 Entertainment tax in cities of the fourth class 449.07 Free open air concerts in cities of the second class</p>	<p>Sec. 449.08 Tax levy for musical entertainments in cities of the third class 449.09 Bands in boroughs, towns, villages, and cities of the second, third, or fourth class; tax levy 449.10 Petition for election 449.11 Election 449.12 Vote required to carry 449.13 Petition and election for rescission of tax levy 449.14 Use of funds</p>
--	--

449.01 FREE MUSICAL ENTERTAINMENTS. The council of any village in this state is hereby authorized to expend an amount not exceeding \$50.00 annually for free musical entertainment for the public. The council is hereby authorized to audit the bills for such expenses and allow an order for the payment of the same.
[1905 c. 263 s. 1] (1191)

449.02 TAX FOR ENTERTAINMENT. The council of any village in this state is hereby authorized to annually levy a tax of not to exceed one mill against the taxable property in the village for the purpose of providing musical entertainment to the public in public buildings or on public grounds; provided, that in the village the total sum that may be levied or expended in any one year shall not exceed \$500.00.

[1917 c. 273 s. 1; 1919 c. 146; 1921 c. 373] (1192)

449.03 APPROPRIATIONS FOR ENTERTAINMENT IN CITIES OF THE THIRD OR FOURTH CLASS. The governing body of any city of the third or fourth class in this state, is hereby authorized to annually levy not to exceed a half mill tax against the taxable property in the city for the purpose of providing musical entertainments to the public in public buildings or upon public grounds; provided, that the total sum that may be levied or expended in any year shall not exceed the sum of \$2,000.

[1915 c. 316 s. 1; 1917 c. 426] (1367)

449.04 PARK BOARD OF CITY OF THE FOURTH CLASS MAY FURNISH ENTERTAINMENT. Any city of the fourth class in this state, in which a park board has been created, may authorize the park board, in addition to other duties, to furnish educational or musical entertainment for its inhabitants.

[1911 c. 165 s. 1] (1735)

449.05 APPROPRIATION. For the purpose of carrying out the provisions of section 449.04 the council of any city of the fourth class may appropriate annually out of the revenues of the city received from taxes, a sum of money not exceeding \$200.00, the money so received to be disbursed for the purpose therein mentioned, in such manner and subject to such rules and regulations as the park board shall direct.

[1911 c. 165 s. 2] (1736)

449.06 ENTERTAINMENT TAX IN CITIES OF THE FOURTH CLASS. The governing body of any city of the fourth class in this state operating under a home rule charter or commission form of government, is hereby authorized to annually levy a tax not exceeding one mill on the dollar against taxable property in the city for the purpose of providing musical entertainments to the public in public buildings or upon public grounds. The total sum that may be levied or expended in any year shall not exceed the sum of \$2,500.

[1913 c. 329 s. 1; 1919 c. 518 s. 1] (1737)

449.07 FREE OPEN AIR CONCERTS IN CITIES OF THE SECOND CLASS. In any city of the second class in this state, the council shall have the power annually to raise by taxation and appropriate the sum of not more than \$1,500 to be expended under the direction of the council for the purpose of providing free open air concerts for the benefit of the people of the city.

[1909 c. 155 s. 1] (1640)

449.08 TAX LEVY FOR MUSICAL ENTERTAINMENTS IN CITIES OF THE THIRD CLASS. The council of any city of the third class is hereby authorized and empowered to levy a tax of not exceeding one mill on all the taxable property within the city for the purpose of providing free musical entertainment for the general public. This tax shall be levied by the council in the same manner and at the same times as taxes for other purposes are levied, and shall be collected in the same manner. The proceeds of this tax shall be used only for the purpose of providing free musical entertainment for the public. The annual expenditure for this purpose is hereby limited to the sum of \$2,000.

[1923 c. 337 s. 1] (1712-1)

449.09 BANDS IN BOROUGHS, TOWNS, VILLAGES, AND CITIES OF THE SECOND, THIRD OR FOURTH CLASS; TAX LEVY. Cities of the second, third, or fourth class, villages, boroughs, or towns, however organized, may, when authorized as hereinafter provided, levy each year a tax not to exceed two mills for the purpose of providing a fund for the maintenance or employment of a band for municipal purposes. No such levy by any such municipality shall exceed, in any one year, the sum of \$10,000 nor such levy by any such towns shall exceed the sum of \$1,000. Any and all sums so levied shall be separately levied and when collected shall be paid into a separate special fund and used for these purposes. In the event taxes have been levied and collected for the maintenance or employment of a band for municipal purposes and the band shall have been discontinued or the city, village, borough, or town by a vote of the people as now provided by law shall have decided not to employ a band, the city or village council may transfer the sums so levied and collected to the general fund of the municipality; no such levy shall be made for any such fund when, at the proper time for the making thereof, according to the municipal records of the receipts thereof and disbursement therefrom, there shall be in the fund an unexpended balance amounting to as much as the maximum levy permitted by law therefor, reckoning in such receipts all uncollected but not delinquent taxes, and reckoning in such disbursements all outstanding obligations against the fund.

[1927 c. 79 s. 1; 1931 c. 171; 1937 c. 82 s. 1] (1933-17)

449.10 PETITION FOR ELECTION. Such authority shall be initiated by a petition signed by ten per cent of the legal voters of the city, village, borough, or town, as shown by the last regular municipal election. This petition shall be filed with the governing body of the city, village, borough, or town, and shall request that the following question be submitted to the voters: "Shall a tax of not exceeding mills be levied each year for the purpose of furnishing a band fund?"

[1927 c. 79 s. 2; 1937 c. 82 s. 2] (1933-18)

449.11 ELECTION. When this petition is filed, the governing body of the city, village, borough, or town shall cause the question to be submitted to the voters at the first following general municipal election of the city, village, borough, or town.

[1927 c. 79 s. 3; 1937 c. 82 s. 3] (1933-19)

449.12 VOTE REQUIRED TO CARRY. The levy shall be deemed authorized if a majority of the votes cast at the election be in favor of the proposition, and the governing body of the city, village, borough, or town shall then levy a tax sufficient to support or employ the band, not to exceed the rate authorized by the election.

[1927 c. 79 s. 4; 1937 c. 82 s. 4] (1933-20)

449.13 PETITION AND ELECTION FOR RESCISSION OF TAX LEVY. A like petition may at any time, be presented to the governing body of the city, village, borough, or town asking that the following proposition be submitted: "Shall the power to levy a tax for the maintenance or employment of a band be canceled?" The submission shall be made at any general municipal election, as provided in section 449.11, and if a majority of the votes cast at such election be in favor of the question no further levy for that purpose shall be made until such time as the question may again be voted upon favorably.

[1927 c. 79 s. 5; 1937 c. 82 s. 5] (1933-21)

449.14 USE OF FUNDS. All funds derived from the levy shall be expended as set out in section 449.09 by the governing body of the city, village, borough, or town.

[1927 c. 79 s. 6; 1937 c. 82 s. 6] (1933-22)