

CHAPTER 449

ENTERTAINMENT

449.06	Entertainment tax in cities of the fourth class.	449.09	Bands, orchestras or choruses, tax levy.
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449.06 ENTERTAINMENT TAX IN CITIES OF THE FOURTH CLASS.

The governing body of any city of the fourth class operating under a home rule charter of commission form of government may levy a tax not exceeding 0.01209 percent of taxable market value 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 \$3,500.

History: 1989 c 277 art 4 s 50

449.08 TAX LEVY FOR MUSICAL ENTERTAINMENTS IN CITIES OF THE THIRD CLASS.

The council of any city of the third class may levy a tax not exceeding 0.00806 percent of taxable market value for the purpose of providing free musical entertainment for the general public. 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 limited to \$3,000.

History: 1989 c 277 art 4 s 51

449.09 BANDS, ORCHESTRAS OR CHORUSES, TAX LEVY.

Cities of the second, third, or fourth class, statutory cities, or towns, however organized, may, when authorized as provided in section 449.10, levy each year a tax not to exceed 0.02418 percent of taxable market value for the purpose of providing a fund for the maintenance, transportation, or employment of a band, orchestra, or chorus for municipal purposes. No levy by any municipality shall exceed, in any one year, \$10,000 except in cities of the second class, situated in a county having over 45,000 and less than 49,000 inhabitants according to the 1950 federal census, in which the levy shall not exceed \$25,000 in any one year. No levy by any town shall exceed \$1,500. All sums shall be separately levied and when collected these sums shall be paid into a special fund and used for these purposes. When taxes are levied and collected for the maintenance or employment of a band, orchestra, or chorus for municipal purposes and the band, orchestra, or chorus is discontinued or the city or town by a vote of the people as now provided by law decide not to employ a band, orchestra, or chorus, the governing body may transfer the sums so levied and collected to the general fund. No levy shall be made for any such fund when there is in the fund an unexpended balance equal to the maximum levy permitted by this section.

History: 1989 c 277 art 4 s 52

449.10 TAX LEVY ELECTION; PETITION.

The authority shall be initiated by a petition signed by ten percent of the legal voters of the city or town, as shown by the last regular municipal election. This petition shall be filed with the governing body of the city or town, and shall request that the following question be submitted to the voters: "Shall a tax of not exceeding percent of tax capacity be levied each year for the purpose of furnishing a band, orchestra, or chorus fund?"

History: 1989 c 277 art 4 s 53