38.27 COUNTY AGRICULTURAL SOCIETIES.

Subdivision 1. **Tax levy; powers.** All counties may annually levy a tax upon all property subject to taxation and appropriate and pay over the proceeds of this tax to any county agricultural society of its county which is a member of the State Agricultural Society, to assist the society in paying its financial obligations and for the construction, reconstruction, alteration, repairs and improvements of necessary buildings.

Subd. 2. MS 1971 [Repealed, 1973 c 583 s 37]

Subd. 3. MS 1988 [Repealed, 1989 c 277 art 2 s 77]

Subd. 4. **Use of a portion of county fair revenues.** A county agricultural society must annually determine the amount of sales tax savings attributable to section 297A.70, subdivision 21, and must use the amount equal to the sales tax savings to maintain, improve, or expand society-owned buildings and facilities on the fairgrounds.

History: *(738-15) 1927 c 111; 1947 c 97 s 1; 1953 c 514 s 1; 1963 c 142 s 1; 1973 c 583 s 4; 1978 c 659 s 2; 1987 c 384 art 2 s 8; 1989 c 277 art 2 s 1; 1Sp2019 c 6 art 3 s 1; 2023 c 64 art 5 s 1*