CHAPTER 449

ENTERTAINMENT TAXES OR LEVIES

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449.01 MS 1945 [Repealed, 1949 c 119 s 110]

449.02 MS 1945 [Repealed, 1949 c 119 s 110]

449.04 MS 1974 [Repealed, 1976 c 44 s 70]

449.05 MS 1974 [Repealed, 1976 c 44 s 70]

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 or commission form of government may levy a tax for the purpose of providing musical entertainments to the public in public buildings or upon public grounds. The total sum that may be expended in any year shall not exceed $3,500.

History: *(1737) 1913 c 329 s 1; 1919 c 518 s 1; 1949 c 100 s 1; 1973 c 773 s 1; 1989 c 277 art 4 s 50; 1994 c 465 art 1 s 52; 1994 c 505 art 4 s 2*

449.07 MS 1974 [Repealed, 1976 c 44 s 70]

449.08 TAX LEVY FOR FREE MUSIC IN THIRD CLASS CITIES.

The council of any city of the third class may levy a tax 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 $10,000.

History: *(1712-1) 1923 c 337 s 1; 1949 c 721 s 1; 1973 c 773 s 1; 1989 c 277 art 4 s 51; 1994 c 505 art 4 s 3; 1Sp2025 c 13 art 2 s 12*

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 on all taxable property in the city or town for the purpose of providing a fund for the maintenance, transportation, or employment of a band, orchestra, or chorus for municipal purposes. 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.

History: *(1933-17) 1927 c 79 s 1; 1931 c 171 s 1; 1937 c 82 s 1; 1949 c 563 s 1; 1955 c 109 s 1; 1957 c 44 s 1; 1959 c 607 s 1; 1973 c 123 art 5 s 7; 1973 c 773 s 1; 1989 c 277 art 4 s 52; 1994 c 505 art 3 s 9*

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: *(1933-18) 1927 c 79 s 2; 1937 c 82 s 2; 1959 c 607 s 2; 1973 c 123 art 5 s 7; 1989 c 277 art 4 s 53*

449.11 ELECTION.

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

History: *(1933-19) 1927 c 79 s 3; 1937 c 82 s 3; 1973 c 123 art 5 s 7*

449.12 VOTE NECESSARY.

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 or town shall then levy a tax sufficient to support or employ the band, orchestra, or chorus, not to exceed the rate authorized by the election.

History: *(1933-20) 1927 c 79 s 4; 1937 c 82 s 4; 1959 c 607 s 3; 1973 c 123 art 5 s 7*

449.13 RESCISSION OF TAX LEVY.

A like petition may at any time, be presented to the governing body of the city or town asking that the following proposition be submitted: "Shall the power to levy a tax for the maintenance or employment of a band, orchestra, or chorus 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.

History: *(1933-21) 1927 c 79 s 5; 1937 c 82 s 5; 1959 c 607 s 4; 1973 c 123 art 5 s 7*

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 or town.

History: *(1933-22) 1927 c 79 s 6; 1937 c 82 s 6; 1973 c 123 art 5 s 7*

449.15 LIMITED LICENSE FEES ON AMUSEMENT MACHINES.

A home rule charter or statutory city may impose by ordinance a license fee on amusement machines of no more than the demonstrated and verifiable actual cost of issuing the license or $15 per location plus $15 per machine.

History: *1999 c 179 s 1*