31-30-1110. Property tax - other tax revenue.

(1) The governing body of a municipality with a population of less than one hundred thousand, the board of directors of each fire protection district, the board of county commissioners, or the board of a county improvement district may levy and set apart a tax for each year of not more than one mill on the taxable property in the municipality, county, or district. The governing body or board shall contribute the proceeds of this tax, if any, to the municipality's, county's, or district's fund. The total tax levied under this section and section 31-30.5-403 (1), if any, for a fire department that has both paid and volunteer firefighters must not exceed one mill on the taxable property in the municipality, county, or district. Any new tax or an increase in the mill levy under this section shall comply with the voter approval requirements under section 20 of article X of the state constitution.

(2) The governing body of a municipality with a population of less than one hundred thousand, the board of directors of a fire protection district, the board of county commissioners, or the board of a county improvement district may contribute the proceeds of any other tax that the municipality, county, or district is authorized to collect to the municipality's, county's, or district's fund.

Source: L. 95: Entire part added, p. 1367, § 2, effective June 5. **L. 96:** Entire section amended, p. 941, § 6, effective May 23. **L. 2006:** Entire section amended, p. 1422, § 2, effective June 1. **L. 2007:** Entire section amended, p. 316, § 2, effective April 2.