

**2-162. Tax levy; use of proceeds; protest petition and election.** The board of county commissioners of Shawnee county may levy an annual tax of not to exceed 2/10 of one mill upon all the taxable tangible property within the county for the purpose of funding the budget of the Shawnee county fair association to pay the costs of renting facilities within the county for the conduct of fairs, purchasing supplies and equipment, and paying premiums and other reasonable expenses of 4-H fairs and grange fairs sponsored by the fair association, and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. No levy shall be made for such purposes until a resolution authorizing the making of such levy has been adopted by the board of county commissioners and published for two consecutive issues in the official county paper. Whereupon, such levies may be made unless a petition in opposition thereto signed by not less than 5% of the qualified electors of the county, as determined by the vote for secretary of state at the last preceding election, is filed with the county election officer within 60 days following the last publication of the resolution of the board. In the event such a petition is filed, it shall be the duty of the board of county commissioners to submit the question to the voters at an election called for such purpose or at the next general election. If no protest petition is filed or if the question is submitted on a question submitted ballot and those voting on the question shall vote in favor of such tax levy, the board of county commissioners shall make such tax levies. The amounts collected by the county for the purposes hereinbefore specified from tax levies, except for an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, shall be paid to the fair association, upon request of the treasurer.

**History:** L. 1987, ch. 92, § 5; L. 1990, ch. 66, § 11; May 31.