

**65-4060. County alcohol and drug program; creation; procedure; levy.** (a) The board of county commissioners of any county may levy an annual tax not to exceed 1 mill on all taxable tangible property within the county, but such levy shall not exceed that amount which shall generate annually revenue in excess of \$50,000 for the purpose of financing special county alcohol and drug programs. In any year in which the board of county commissioners elects to commence to levy the tax authorized by this section, it shall adopt a resolution stating its intent to levy the tax and the purpose therefor. The resolution shall be published once each week for two consecutive weeks in a newspaper of general circulation in the county. If within 30 days next following the date of the last publication of such resolution a petition signed by at least 5% of the qualified voters of the county is filed with the county election officer requesting an election thereon, no such levy shall be made without such proposition having first been submitted to and approved by a majority of the qualified voters of the county voting at an election held thereon. The election shall be called and held in the manner provided by the general bond law.

(b) If a petition signed by at least 5% of the qualified voters of a county is filed with the county election officer requesting an election on the question of whether a tax not to exceed one mill on all taxable tangible property within the county, but not to exceed that amount which shall generate annually revenue in excess of \$50,000 shall be levied for the purpose of establishing a special alcohol and drug programs fund, the board of county commissioners of such county shall submit the proposition to the qualified voters of the county at an election thereon. The election shall be called and held in the manner provided by the general bond law. If such proposition is approved by a majority of such voters voting thereon, the board of county commissioners shall levy a tax for such purpose.

(c) All moneys received pursuant to this act shall be deposited in a special alcohol and drug programs fund which shall be under the direction and control of the board of county commissioners and shall be expended only for the purchase, establishment, maintenance or expansion of services or programs whose principal purpose is alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse, treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers and rehabilitation of the family of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers. In any county in which there has been organized an alcohol and drug advisory committee, the board of county commissioners shall request and obtain, prior to making any expenditures from the special alcohol and drug programs fund, the recommendations of the advisory committee concerning such expenditures. If there is more than one alcohol and drug advisory committee in the county, the board shall designate which advisory committee from which it shall seek recommendations. The board of county commissioners shall adopt the recommendations of the advisory committee concerning such expenditures unless the board, by majority vote of all commissioners, adopts a different plan for such expenditures.

**History:** L. 1984, ch. 95, § 1; L. 1990, ch. 66, § 44; May 31.