

260C.28 Tax for equipment replacement and program sharing.

1. Annually, the board of directors may certify for levy a tax on taxable property in the merged area at a rate not exceeding three cents per thousand dollars of assessed valuation for equipment replacement for the community college.

2. However, the board of directors may annually certify for levy a tax on taxable property in the merged area at a rate in excess of the three cents per thousand dollars of assessed valuation specified under [subsection 1](#) if the excess tax levied does not cause the total rate certified to exceed a rate of nine cents per thousand dollars of assessed valuation, and the excess revenue generated is used for purposes of program sharing between community colleges or for the purchase of instructional equipment. Programs that are shared shall be designed to increase student access to community college programs and to achieve efficiencies in program delivery at the community colleges, including, but not limited to, the programs described under [section 260C.46](#). Prior to expenditure of the excess revenues generated under [this subsection](#), the board of directors shall obtain the approval of the director of the department of education.

3. If the board of directors wishes to certify for a levy under [subsection 2](#), the board shall direct the county commissioner of elections to submit the question of such authorization for the board at an election held on a date specified in [section 39.2, subsection 4](#), paragraph “c”. If a majority of those voting on the question at the election favors authorization of the board to make such a levy, the board may certify for a levy as provided under [subsection 2](#) during each of the ten years following the election. If a majority of those voting on the question at the election does not favor authorization of the board to make a levy under [subsection 2](#), the board may submit the question to the voters again at an election held on a date specified in [section 39.2, subsection 4](#), paragraph “c”.

[83 Acts, ch 180, §1, 2](#)

[CS83, §280A.28](#)

[87 Acts, ch 187, §1; 90 Acts, ch 1253, §38; 92 Acts, ch 1246, §46](#)

[C93, §260C.28](#)

[94 Acts, ch 1175, §4; 98 Acts, ch 1215, §31; 2006 Acts, ch 1152, §31; 2008 Acts, ch 1115, §36, 71](#)