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. *a.* 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, unless otherwise authorized under paragraph "*b*". 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*".

b. Following approval of the additional tax authorized under subsection 2 at two consecutive elections under paragraph "*a*" where the question of imposing the additional tax appeared on the ballot, if the additional tax has been imposed for a period of at least twenty consecutive years and either the period of time for imposing the additional tax approved at the last election under paragraph "*a*" or the period of time for imposing the tax established previously by resolution under this paragraph "*b*" is due to expire, the board of directors of the merged area may, by resolution, continue to impose the additional tax each year for an additional period not to exceed ten years at a rate not to exceed the maximum rate authorized under subsection 2, until the tax is discontinued following an election pursuant to paragraph "*c*".

c. The additional tax authorized under subsection 2 may be discontinued by petition and election. Upon receipt of a petition containing the required number of signatures, the board of directors of a merged area shall direct each county commissioner of elections responsible under section 47.2 for conducting elections in the merged area to submit to the voters of the merged area the question of whether to discontinue the authority of the board of directors to impose the additional tax under subsection 2. The petition must be signed by eligible electors equal in number to not less than twenty-five percent of the votes cast at the last preceding election in the merged area where the question of the imposition of the additional tax appeared on the ballot. The question shall be submitted 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 of discontinuance of the board of directors' authority to impose the additional tax favors discontinuance, the board shall not impose the additional tax for any fiscal year beginning after the expiration of the period of time for imposing the tax approved at the last election under paragraph "*a*" or the period of time for imposing the additional tax established by resolution of the board under paragraph "*b*" that is in effect on the date the petition for the election is filed with the board, whichever is applicable, unless following discontinuance the additional tax is again authorized at election under paragraph "*a*". If the question of whether to discontinue the authority of the board of directors to impose the

additional tax fails to gain approval at election, the question shall not be submitted to the voters of the merged area for a period of ten years following the date of the election.

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; 2015 Acts, ch 106, §5 – 7; 2017 Acts, ch 155, §36, 44
2017 amendment to subsection 3, paragraph c, effective July 1, 2019; 2017 Acts, ch 155, §44
Subsection 3, paragraph c amended