

IC 15-14-9

Chapter 9. Tax Levy for County Fairs

IC 15-14-9-1

County appropriation; purposes; restrictions

Sec. 1. (a) The county council and board of county commissioners of a county may appropriate and pay to:

- (1) an agricultural fair, exhibition, or association; or
- (2) an organized county 4-H club in which the residents of the county are interested;

a sum not exceeding four cents (\$0.04) on each one hundred dollars (\$100) valuation of the taxable property of the county, to be paid out of the county general fund.

(b) An appropriation under subsection (a) may be used only for necessary costs and expenses:

- (1) incidental to the conduct and carrying out the purposes of organized:
 - (A) 4-H clubs; and
 - (B) boys' and girls' club work;
- (2) for cash awards on:
 - (A) agricultural and horticultural products;
 - (B) livestock; and
 - (C) boys' and girls' club work; and
- (3) for judging products, livestock, and club work described in this subsection.

(c) An appropriation under subsection (a) applies to regularly organized:

- (1) fair associations; and
- (2) boys' and girls' clubs, 4-H clubs, or agricultural clubs;

if the fair or exhibition is given only for the promotion of the interests of agriculture, horticulture, and stock raising. The appropriation does not apply to a person, an association, or a corporation conducting the fair or exhibition for profit or to street fairs or exhibitions.

(d) An appropriation under subsection (a) may not be used or given for contests of speed.

As added by P.L.2-2008, SEC.5.

IC 15-14-9-2

Multiple fairs and exhibitions; appropriations

Sec. 2. (a) Subject to subsections (b) and (c), in a county where two (2) or more fairs or exhibitions are conducted as provided in section 1 of this chapter, the county council may appropriate to each of the fairs or associations an amount that the county council considers proper and equitable.

(b) The amount appropriated under subsection (a) must be computed by the ratio that the cash awards and judging expenses of each fair bears to the total amount spent for awards and judging by the fairs sharing in the division.

(c) The total amount appropriated under subsection (a) may not exceed a sum equal to one cent (\$.01) on each one hundred dollars (\$100) valuation of the taxable property located in the county.
As added by P.L.2-2008, SEC.5.