

**165.170 Tax levy for municipal college -- Amount -- Disposition.**

The legislative body of any city with a population equal to or greater than twenty thousand (20,000) based upon the most recent federal decennial census that has a municipal college may, after an election as required by Section 184 of the Constitution, annually levy and collect, for the support of the municipal college, a tax of not less than five cents (\$0.05) nor more than fourteen cents (\$0.14) on each one hundred dollars' (\$100) worth of property subject to taxation for city purposes. The levy of such taxes shall be made at the same time and in the same manner as other levies for city purposes. The amount levied shall be placed to the credit of the municipal college fund upon the completion of the assessment of property for taxation, and paid as collected, subject to the discount allowed on other city taxes, by the treasurer of the city to the treasurer or other financial officer of the college, for the purpose of establishing, acquiring and operating the college. The taxes authorized by this section shall be construed to be school taxes and shall be in addition to all other taxes authorized by law to be used for municipal or school purposes.

**Effective:** January 1, 2015

**History:** Amended 2014 Ky. Acts ch. 92, sec. 233, effective January 1, 2015. -- Amended 1960 Ky. Acts ch. 203, sec. 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3219-1, 3219-3.