

***Effective 5/13/2014***

**9-7-501 Tax for establishment and maintenance of public library -- Library fund.**

- (1) A county legislative body may establish and maintain a public library.
- (2) For this purpose, counties may levy annually a tax not to exceed .001 of taxable value of taxable property in the county, outside of cities which maintain their own city libraries as authorized by Part 4, City Libraries. The tax is in addition to all taxes levied by counties and is not limited by the levy limitation imposed on counties by law. However, if bonds are issued for purchasing a site, or constructing or furnishing a building, then taxes sufficient for the payment of the bonds and any interest may be levied.
- (3) The taxes shall be levied and collected in the same manner as other general taxes of the county and shall constitute a fund to be known as the county library fund.

Amended by Chapter 189, 2014 General Session