

**17-37-1 County tax for public planetarium.**

For the acquisition, construction, establishment, maintenance, and operation of a public planetarium or for the purpose of funding a contract or a lease agreement for the operation and management of a county planetarium, the provision of planetarium facilities and equipment, and for other planetarium services, any county may levy annually a tax not to exceed .00004 per dollar of taxable value of taxable property in the county. The tax is in addition to all taxes levied by counties and is not limited by the levy limitation imposed on counties by law. 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 Planetarium Fund.

Amended by Chapter 3, 1988 General Session