

**17-38-1 Tax levy for establishment of zoo.**

For the establishment and maintenance of a public zoo counties may levy annually a tax not exceeding .0002 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 be deposited in a fund to be known as a County Zoo Fund.

Amended by Chapter 3, 1988 General Session