

30 of and interest on which the full faith and credit of the local political subdivision are pledged,
31 and the local political subdivision is hereby expressly required, regardless of any limitations
32 which may otherwise exist on the amount of taxes which the local political subdivision may
33 levy, to provide for the levy and collection annually of ad valorem taxes without limitation as
34 to rate or amount on all taxable property in the local political subdivision fully sufficient for
35 such purpose. If by law ad valorem taxes for the local political subdivision are levied by a
36 board other than its governing body, the taxes for which provision is herein made shall be
37 levied by such other board and the local political subdivision shall be under the duty in due
38 season in each year to provide such other board with all information necessary to the levy of
39 taxes in the required amount. Such taxes shall be levied and collected by the same officers, at
40 the same time and in the same manner as are other taxes levied for the local political
41 subdivision.

42 (b) A local school board may use revenues from a tax levied under this section for
43 school district technology programs or projects.

44 (2) If any local political subdivision shall neglect or fail for any reason to levy or
45 collect or cause to be levied or collected sufficient taxes for the prompt and punctual payment
46 of such principal and interest, any person in interest may enforce levy and collection thereof in
47 any court having jurisdiction of the subject matter, and any suit, action or proceeding brought
48 by such person in interest shall be a preferred cause and shall be heard and disposed of without
49 delay. All provisions of the constitution and laws relating to the collection of county and
50 municipal taxes and tax sales shall also apply to and regulate the collection of the taxes levied
51 pursuant to this section, through the officer whose duty it is to collect the taxes and money due
52 the local political subdivision.

53 Section 2. Section **53F-8-303** is amended to read:

54 **53F-8-303. Capital local levy -- First class county required levy -- Allowable uses**
55 **of collected revenue.**

56 (1) (a) Subject to the other requirements of this section, a local school board may levy a
57 tax to fund the school district's:

- 58 (i) capital projects[-]; or
- 59 (ii) technology programs or projects.

60 (b) A tax rate imposed by a school district pursuant to this section may not exceed
61 .0030 per dollar of taxable value in any calendar year.

62 (2) A school district that imposes a capital local levy in the calendar year beginning on
63 January 1, 2012, is exempt from the public notice and hearing requirements of Section
64 59-2-919 if the school district budgets an amount of ad valorem property tax revenue equal to
65 or less than the sum of the following amounts:

66 (a) the amount of revenue generated during the calendar year beginning on January 1,
67 2011, from the sum of the following levies of a school district:

- 68 (i) a capital outlay levy imposed under Section 53F-8-401; and
- 69 (ii) the portion of the 10% of basic levy described in Section 53F-8-405 that is
70 budgeted for debt service or capital outlay; and

71 (b) revenue from eligible new growth as defined in Section 59-2-924.

72 ~~[(3)(a) Subject to Subsections (3)(b), (c), and (d), for fiscal year 2013-14, a local
73 school board may utilize the proceeds of a maximum of .0024 per dollar of taxable value of the
74 local school board's annual capital local levy for general fund purposes if the proceeds are not
75 committed or dedicated to pay debt service or bond payments.]~~

76 ~~[(b) If a local school board uses the proceeds described in Subsection (3)(a) for general
77 fund purposes, the local school board shall notify the public of the local school board's use of
78 the capital local levy proceeds for general fund purposes:]~~

79 ~~[(i) before the local school board's budget hearing in accordance with the notification
80 requirements described in Section 53G-7-303; and]~~

81 ~~[(ii) at a budget hearing required in Section 53G-7-303.]~~

82 ~~[(c) A local school board may not use the proceeds described in Subsection (3)(a) to
83 fund the following accounting function classifications as provided in the Financial Accounting
84 for Local and State School Systems guidelines developed by the National Center for Education
85 Statistics:]~~

86 [~~(i) 2300 Support Services - General District Administration, or~~]

87 [~~(ii) 2500 Support Services - Central Services.~~]