

59 or resolution set the real and personal property tax levy for various municipal purposes.

60 (b) Notwithstanding Subsection (1)(a), the governing body may set the levy at an
61 appropriate later date with the approval of the State Tax Commission.

62 (2) In ~~[its]~~ the governing body's computation of the total levy, the governing body shall
63 determine the requirements of each fund for which property taxes are to be levied and shall
64 specify in ~~[its]~~ the governing body's ordinance or resolution adopting the levy the amount
65 apportioned to each fund.

66 (3) The proceeds of the levy apportioned for city general fund purposes shall be
67 credited as revenue in the city general fund.

68 (4) The proceeds of the levy apportioned for special fund purposes shall be credited to
69 the appropriate accounts in the applicable special funds.

70 (5) For the first fiscal year after the year in which a county imposes a levy under Section
71 11-46-104, a city shall reduce the levy imposed under this section for general tax purposes by
72 the amount necessary to offset the revenue described in Subsection 11-46-104(5)(c)(iii).

73 ~~[(5)]~~ (6) The combined levies for each city, including charter cities, for all purposes in
74 any year, excluding the retirement of general obligation bonds and the payment of any interest,
75 and taxes expressly authorized by law to be levied in addition, may not exceed .007 per dollar of
76 taxable value of taxable property.

77 Section 3. Section **11-46-104** is enacted to read:

78 **11-46-104. County tax for provision of animal welfare services.**

79 (1) As used in this section:

80 (a) "County" means a county:

81 (i) of the second, third, fourth, fifth, or sixth class; and

82 (ii) in which the county is the sole provider of animal welfare services under this part.

83 (b) "Municipality" means a city or a town that receives animal welfare services from the
84 county.

85 (2) Subject to ~~H~~→ [Subsection (5)] Subsections (5) and (6) ←~~H~~, a legislative body in a
85a county may levy annually a tax not
86 to exceed .0002 of taxable value of taxable property in the county to provide the services
87 described in this chapter.

88 (3) (a) Except as provided in Section 17-36-31, the levy described in this section is in
89 addition to other taxes that the county is authorized to levy.

90 (b) The levy described in this section is not subject to the aggregate maximum levy

91 limitation described in Section 59-2-908.

92 (4) (a) The county shall levy and collect the tax described in this section in the same
93 manner as other general taxes of the county.

94 (b) The county shall deposit revenue collected from the levy described in this section
95 into a fund known as the county animal welfare fund.

96 (5) Before a county that provides animal welfare services on behalf of one or more
97 municipalities may impose a tax under this section for the first time:

98 (a) the county shall notify each municipality of:

99 (i) the total cost to the county for providing animal welfare services; and

100 (ii) the total amount of revenue the county will generate by imposing a levy under this
101 section;

102 (b) the county and the municipalities shall determine the county's and each municipality's
103 percentage share of the county's cost for providing animal welfare services; and

104 (c) the county shall notify the State Tax Commission of:

105 (i) the names of the municipalities;

106 (ii) the revenue calculated by multiplying the county's percentage share of the cost for
107 providing animal welfare services by the total amount of revenue the county will generate by
108 imposing a levy under this section; and

109 (iii) for each municipality described in Subsection (5)(c)(i), the revenue calculated by
110 multiplying the municipality's percentage share of the cost for providing animal welfare services
111 by the total amount of revenue the county will generate by imposing a levy under this section.

111a **H→ (6) A county, as a condition of providing animal welfare services, may not prohibit**
111b **a municipality from imposing a local animal control ordinance within the municipality that is**
111c **different than a county animal control ordinance. ←H**

112 Section 4. Section **17-36-31** is amended to read:

113 **17-36-31. Tax levy -- Amount.**

114 (1) (a) Before June 22 of each year, the county legislative body shall levy a tax on the
115 taxable real and personal property within the county.

116 (b) In the legislative body's computation of the total levy subject to Sections 59-2-908
117 and 59-2-911, [it] the legislative body shall determine the requirements for each fund and
118 specify the amount of the levy apportioned to each fund.

119 (2) The proceeds of the tax apportioned for purposes of the county general fund shall be
120 credited in the county general fund.

121 (3) The proceeds of the tax apportioned for utility and other special fund purposes shall
122 be credited to the appropriate accounts in the utility or other special funds.