

**2-301. Tax levies for fair purposes in certain counties; use of proceeds; election; premiums.**

Whenever any county agricultural or fair association, or whenever any livestock association or wheat show located in any county having a population of over fifty thousand (50,000) shall have provided itself, or themselves, by ownership or lease, with suitable grounds and facilities, for holding an agricultural fair, wheat show or livestock show, with a design to encourage improvement in livestock, tillage, crops, implements, mechanical fabrics, fine arts, and articles of domestic industry, by offering premiums for the best exhibits thereof, and shall have held such a fair during at least one year in said county, it shall be the duty of the county commissioners of such county to provide annually for the levy of a tax and to appropriate annually the proceeds of such tax for the payment of such premiums as may be offered by the association having in charge the holding of such fair for improvement in livestock, tillage, crops, implements, mechanical fabrics, fine arts, and articles of domestic industry and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Such tax shall not be levied until the proposition shall have been submitted to the qualified voters of such county at a general election, or a special election, called for such purpose, and the making of such levy shall have been ordered by a majority of the electors voting on the proposition. Whenever in any county contemplated by the provisions of this act, a wheat show and a livestock show shall both have been held for more than three years, the amounts available for premiums, as herein provided, shall be divided equally between the said wheat show and livestock show.

**History:** L. 1915, ch. 178, § 1; L. 1923, ch. 142, § 1; R.S. 1923, § 2-301; L. 1975, ch. 162, § 3; L. 1979, ch. 52, § 19; July 1.