**68-1135. Special bridge fund; tax levy, use of proceeds.** The board of county commissioners of any county is hereby authorized to make an annual tax levy of not to exceed two mills upon all the taxable tangible property of the county for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund 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. The board of county commissioners shall determine the total amount necessary to be raised for such fund.

Such tax levies shall be in addition to all other levies authorized by law and shall not be subject to or within any fund limit or aggregate tax levy limit prescribed by K.S.A. 79-1947, and amendments thereto. Such special bridge fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941, inclusive, and any acts amendatory thereof, except that in making the budgets of such counties the amounts credited to and the amount on hand in such special bridge fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of the county.

**History:** L. 1951, ch. 393, § 1; L. 1959, ch. 267, § 1; L. 1963, ch. 339, § 4; L. 1965, ch. 396, § 1; L. 1972, ch. 248, §7; L. 1979, ch. 52, § 167; L. 1985, ch. 233, § 1; July 1.