

Day 5

**S 22. CUMBERLAND SALES TAX FOR SCHOOLS. TO AUTHORIZE CUMBERLAND COUNTY TO LEVY ONE-CENT LOCAL SALES AND USE TAXES FOR PUBLIC SCHOOL BUILDINGS.**

Authorizes the board of county comm'rs to levy an additional one percent local sales and use taxes. Tax does not apply to the sales price of food. Proceeds may be used only for public school capital outlay purposes or to retire the county's indebtedness for these purposes. County's authorization to levy this tax expires 10 years after the effective date of the first such tax the county levies. Act applies only to Cumberland County.

**Intro. by Rand.**

Ref. to Finance

CUMBERLAND