

**SB 5272 - DIGEST**

Prohibits the maximum tax rate for voter-approved local sales and use tax, for emergency communication systems and facilities, from exceeding two-tenths of one percent of the selling price in the case of sales tax, or value of the article used, in the case of a use tax.

Requires a county imposing the tax, mentioned above, to submit an authorizing proposition to the voters to increase the rate of tax.