

CHAPTER 449

ENTERTAINMENT

**449.02 TAX FOR ENTERTAINMENT.**

A village council has power to levy a one-mill tax for musical entertainment and use the proceeds thereof to sponsor concerts by a high school band or an American Legion drum corps. OAG March 11, 1946 (469-C-1).

There being sufficient money in the general fund, the village council may expend up to \$500 in any one year for musical entertainment without levying a special music tax. That such expenditure indirectly helped to support a high school band, or an American Legion drum corps would be immaterial. OAG Nov. 25, 1946 (469-C-1).

**449.09 BANDS IN TOWNS, VILLAGES, AND CERTAIN CITIES; TAX LEVY.**

Sections 449.09 to 449.14 relate to boroughs, villages, and to cities except cities of the first class. State v Keyes, 188 M 79, 246 NW 547.

A city may defray the expense of building a band shell. It is not authorized to pay any travel expense of the band. OAG March 12, 1946 (59-B-3).