On page 1, line 1, of the Introduced bill, delete " sales" and insert " gross receipts"

On page 1, line 2, of the Introduced bill, after "fairgrounds" insert ", and to provide a minimum amount for certain expenditures made by counties relating to county fairs and fairgrounds"

On page 1, line 7, of the Introduced bill, after "property" insert " and on gross receipts from services rendered,"

On page 1, line 9, of the Introduced bill, delete "The" and insert "If a county abides by the provisions of section 3 of this Act in the previous fiscal year, the"

On page 1, line 10, of the Introduced bill, after "property" insert " and on gross receipts from services rendered"

On page 1, line 11, of the Introduced bill, delete " the general" and insert " a restricted county fairground"

On page 1, line 11, of the Introduced bill, after "county" insert ", to be used for purposes set forth in §§ 7-27-1, 7-27-1. 1, and 7-27-3"

On page 1, line 20, of the Introduced bill, delete " general" and insert " restricted"

On page 1, after line 20, of the Introduced bill, insert: "

## Section 3. That chapter 7-27 be amended with a NEW SECTION:

Each fiscal year, a county shall make expenditures from the county general fund for purposes set forth in §§ 7-27-1, 7-27-1.1, and 7-27-3, in an amount totaling no less than the minimum amount for the county.

For purposes of this section, the term, base year amount, is the average over the five fiscal years immediately preceding the 2024 fiscal year, after removing the highest and lowest values of the five fiscal years, of all expenditures from a county general fund for purposes set forth in §§ 7-27-1, 7-27-1.1, and 7-27-3. For purposes of this section, the term, minimum amount, is the base year amount after being annually increased by the lesser of three percent or the index factor, as defined in § 10-13-38."