

## Amendment No. 28

Commissioner M. Barnett offered the following:

**Amendment to Amendment (Amendment No. 13)**

Removes lines 29-44 and insert:

(e)(1) The legislature or the governing board of a county, municipality, school board, or special district may not take the following actions unless the action is first approved by a two-thirds vote of the membership of each house of the legislature or a two-thirds vote of the governing board's membership:

a. Levy a new tax, special assessment, non-ad valorem assessment, or fee;

b. Increase the rate of an existing tax, special assessment, non-ad valorem assessment, or fee;

c. Expand a tax base or a geographic area subject to a tax, special assessment, non-ad valorem assessment, or fee; or

d. Eliminate an exemption from a tax, special assessment, non-ad valorem assessment, or fee.

(2) The two-thirds vote required by this subsection shall not apply to:

a. ad valorem taxes, penalties, fines, or charges for services; or

b. taxes, special assessments, non-ad valorem assessments, or fees that are necessary to meet the requirements set forth in documents authorizing the issuance of bonds.