

105TH CONGRESS
1ST SESSION

H. J. RES. 18

Entitled the “Citizen’s Tax Protection Amendment”, proposing an amendment to the Constitution of the United States to prohibit retroactive taxation.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mr. ROYCE introduced the following joint resolution; which was referred to the Committee on the Judiciary

JOINT RESOLUTION

Entitled the “Citizen’s Tax Protection Amendment”, proposing an amendment to the Constitution of the United States to prohibit retroactive taxation.

1 *Resolved by the Senate and House of Representatives*
2 *of the United States of America in Congress assembled*
3 *(two-thirds of each House concurring therein), That the fol-*
4 *lowing article is proposed as an amendment to the Con-*
5 *stitution of the United States, which shall be valid to all*
6 *intents and purposes as part of the Constitution when*
7 *ratified by the legislatures of three-fourths of the several*
8 *States:*

1 “ARTICLE —
2 “Congress shall pass no law increasing taxes or fees
3 which takes effect prior to its enactment.”.

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