

Union Calendar No. 35

105TH CONGRESS
1ST Session

H. J. RES. 62

[Report No. 105-50]

JOINT RESOLUTION

Proposing an amendment to the Constitution of the
United States with respect to tax limitations.

APRIL 10, 1997

Reported with an amendment

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H. J. RES. 62

[Report No. 105-50]

Proposing an amendment to the Constitution of the United States with
respect to tax limitations.

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 1997

Mr. BARTON of Texas (for himself, Mr. HALL of Texas, Mr. SHADEGG, Mr. ANDREWS, Mr. TAYLOR of Mississippi, Mr. ADERHOLT, Mr. ARMEY, Mr. BAKER, Mr. BARR of Georgia, Mr. BARRETT of Nebraska, Mr. BARTLETT of Maryland, Mr. BASS, Mr. BILBRAY, Mr. BLILEY, Mr. BLUNT, Mr. BONILLA, Mr. BONO, Mr. BRADY, Mr. BUNNING, Mr. BURR of North Carolina, Mr. BURTON of Indiana, Mr. CALVERT, Mr. CAMP, Mr. CHABOT, Mrs. CHENOWETH, Mr. CHRISTENSEN, Mr. COBLE, Mr. COBURN, Mr. COLLINS, Mr. COMBEST, Mr. COOK, Mr. COOKSEY, Mrs. CUBIN, Mr. CUNNINGHAM, Mr. CRANE, Mr. DEAL of Georgia, Mr. DELAY, Mr. DOOLITTLE, Mr. DUNCAN, Mrs. EMERSON, Mr. ENGLISH of Pennsylvania, Mr. ENSIGN, Mr. FOX of Pennsylvania, Mr. FRELINGHUYSEN, Mr. GIBBONS, Mr. GINGRICH, Mr. GOODE, Mr. GOODLATTE, Mr. GOODLING, Mr. GRAHAM, Ms. GRANGER, Mr. GREENWOOD, Mr. HANSEN, Mr. HASTINGS of Washington, Mr. HAYWORTH, Mr. HEFLEY, Mr. HERGER, Mr. HILLEARY, Mr. HOEKSTRA, Mr. INGLIS of South Carolina, Mr. ISTOOK, Mr. SAM JOHNSON of Texas, Mr. JONES, Mr. KASICH, Mrs. KELLY, Mr. LAHOOD, Mr. LARGENT, Mr. LATHAM, Mr. LATOURETTE, Mr. LEWIS of Kentucky, Mr. MANZULLO, Mr. MCCOLLUM, Mr. MCHUGH, Mr. MCINTOSH, Mr. MICA, Mr. MILLER of Florida, Ms. MOLINARI, Mr. NORWOOD, Mr. OXLEY, Mr. PACKARD, Mr. PETERSON of Pennsylvania, Mr. RIGGS, Mr. ROGAN, Mr. ROHRABACHER, Mr. ROYCE, Mr. SALMON, Mr. SANFORD, Mr. SAXTON, Mr. SCARBOROUGH, Mr. BOB SCHAFER of Colorado, Mr. SENSENBRENNER, Mr. SESSIONS, Mr. SHIMKUS, Mr. SMITH of Michigan, Mr. SMITH of New Jersey, Mr. SMITH of Texas, Mrs. SMITH of Washington, Mr. SPENCE, Mr. STEARNS, Mr. STUMP, Mr. TALENT, Mr. TAYLOR of North Carolina, Mr. THORNBERRY, Mr. WATTS of Oklahoma, Mr. WELDON of Florida, Mr. WELDON of Pennsylvania, Mr. WICKER, Mr. POMBO, Mr. HUNTER,

Additional sponsors: Mr. LINDER, Mr. SKEEN, Mr. TAUZIN, Mr. BACHUS, Mr. BALLENGER, Mr. BILIRAKIS, Mr. BRYANT, Mr. CRAPO, Mr. KLUG, Mr. PAUL, and Mr. PAXON

Reported from the Committee on the Judiciary with an amendment

JOINT RESOLUTION

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 within seven years after the date of its submission*
9 *for ratification:*

11 “SECTION 1. A bill to increase the internal revenue
12 shall require for final adoption in each House the concur-
13 rence of two-thirds of the whole number of that House,
14 unless that bill is determined at the time of adoption, in

12 “SECTION 3. Congress shall enforce and implement
13 this article by appropriate legislation.”.

20 “ARTICLE —

21 “SECTION 1. Any bill, resolution, or other legislative
22 measure changing the internal revenue laws shall require
23 for final adoption in each House the concurrence of two-
24 thirds of the Members of that House voting and present,
25 unless that bill is determined at the time of adoption, in

1 *a reasonable manner prescribed by law, not to increase the*
2 *internal revenue by more than a de minimis amount. On*
3 *any vote for which the concurrence of two thirds is required*
4 *under this article, the yeas and nays of the members of ei-*
5 *ther House shall be entered on the journal of that House.*

6 “SECTION 2. *The Congress may waive the requirements*
7 *of this article when a declaration of war is in effect. The*
8 *Congress may also waive this article when the United States*
9 *is engaged in military conflict which causes an imminent*
10 *and serious threat to national security and is so declared*
11 *by a joint resolution, adopted by a majority of the whole*
12 *number of each House, which becomes law. Any increase*
13 *in the internal revenue enacted under such a waiver shall*
14 *be effective for not longer than two years.*

15 “SECTION 3. *Congress shall enforce and implement this*
16 *article by appropriate legislation.”.*