

105TH CONGRESS
1ST SESSION

H. R. 327

To prohibit retroactive Federal income tax rate increases.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mr. SOLOMON introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To prohibit retroactive Federal income tax rate increases.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Anti-Retroactive Tax-
5 ation Act”.

6 **SEC. 2. RETROACTIVE INCOME TAX RATE INCREASES PRO-**
7 **HIBITED.**

8 (a) GENERAL RULE.—No provision of law which im-
9 poses a Federal income tax rate increase shall apply to
10 any period beginning before the date of the enactment of
11 such law.

1 (b) FEDERAL INCOME TAX RATE INCREASE.—For
2 purposes of subsection (a), the term “Federal income tax
3 rate increase” means any amendment to subsection (a),
4 (b), (c), (d), or (e) of section 1, or to section 11(b) or
5 55(b), of the Internal Revenue Code of 1986, that imposes
6 a new percentage as a rate of tax and thereby increases
7 the amount of tax imposed by any such section.

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