

105TH CONGRESS
1ST SESSION

S. J. RES. 17

Proposing an amendment to the Constitution of the United States to prohibit retroactive increases in taxes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 1997

Mr. COVERDELL (for himself, Mr. ABRAHAM, Mrs. HUTCHISON, Mr. MCCAIN, Mr. KYL, Mr. FAIRCLOTH, and Mr. INHOFE) introduced the following joint resolution; which was read twice and referred to the Committee on the Judiciary

JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States to prohibit retroactive increases in taxes.

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 by the Congress:

1 “ARTICLE —

2 “SECTION 1. No Federal tax shall be imposed for the
3 period before the date of enactment of the tax.

4 “SECTION 2. This article takes effect on the date of
5 its ratification.”.

○