

106TH CONGRESS  
1ST SESSION

# H. J. RES. 37

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

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 1999

Mr. BARTON of Texas (for himself, Mr. HALL of Texas, Mr. GOODE, Mr. SHADEGG, Mr. ADERHOLT, Mr. ANDREWS, Mr. ARCHER, Mr. ARMEY, Mr. BACHUS, Mr. BAKER, Mr. BALLENGER, Mr. BARR of Georgia, Mr. BARTLETT of Maryland, Mr. BASS, Mrs. BIGGERT, Mr. BILBRAY, Mr. BRADY of Texas, Mr. BILIRAKIS, Mr. BLILEY, Mr. BLUNT, Mr. BOEHNER, Mr. BONILLA, Mr. BRYANT, Mr. BURR of North Carolina, Mr. BURTON of Indiana, Mr. CALLAHAN, Mr. CALVERT, Mr. CANNON, Mr. CASTLE, Mr. CHABOT, Mr. CHAMBLISS, Mrs. CHENOWETH, Mr. COBURN, Mr. COLLINS, Mr. COMBEST, Mr. COOK, Mr. COOKSEY, Mr. COX, Mr. CRANE, Mrs. CUBIN, Mr. CUNNINGHAM, Ms. DANNER, Mr. DEAL of Georgia, Mr. DELAY, Mr. DEMINT, Mr. DICKEY, Mr. DOOLITTLE, Mr. DUNCAN, Ms. DUNN, Mrs. EMERSON, Mr. ENGLISH, Mr. EVERETT, Mr. FOLEY, Mr. FORBES, Mr. FOSSELLA, Mrs. FOWLER, Mr. FRANKS of New Jersey, Mr. FRELINGHUYSEN, Mr. GALLEGLY, Mr. GIBBONS, Mr. GILMAN, Mr. GOODLATTE, Mr. GOODLING, Mr. GRAHAM, Ms. GRANGER, Mr. GREEN of Wisconsin, Mr. GREENWOOD, Mr. HANSEN, Mr. HASTINGS of Washington, Mr. HAYWORTH, Mr. HEFLEY, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HORN, Mr. HULSHOF, Mr. HUNTER, Mr. ISTOOK, Mr. JENKINS, Mr. JOHN, Mr. SAM JOHNSON of Texas, Mr. JONES of North Carolina, Mr. KASICH, Mrs. KELLY, Mr. KNOLLENBERG, Mr. LAHOOD, Mr. LARGENT, Mr. LATHAM, Mr. LATOURETTE, Mr. LAZIO, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. LUCAS of Oklahoma, Mr. MANZULLO, Mr. MCCOLLUM, Mr. MCCRERY, Mr. MCINNIS, Mr. MCINTOSH, Mr. MCINTYRE, Mr. MCKEON, Mr. METCALF, Mr. MICA, Mr. MILLER of Florida, Mr. GARY MILLER of California, Mrs. MYRICK, Mr. NETHERCUTT, Mr. NEY, Mrs. NORTHUP, Mr. NORWOOD, Mr. OXLEY, Mr. PACKARD, Mr. PAUL, Mr. PEASE, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Mr. PORTER, Mr. PORTMAN, Ms. PRYCE of Ohio, Mr. QUINN, Mr. RADANOVICH, Mr. RAMSTAD, Mr. RILEY, Mr. ROGAN, Mr. ROHRBACHER, Mr. ROYCE, Mr. RYAN of Wisconsin, Mr. SALMON, Mr. SANFORD, Mr. SAXTON, Mr. SENSENBRENNER, Mr. SESSIONS, Mr. SCARBOROUGH, Mr. SCHAFFER, Mr. SHIMKUS, Mr. SHUSTER, Mr. SKEEN, Mr. SMITH of New Jersey, Mr. SMITH of Texas, Mr. SMITH of Michigan,

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

10 “ARTICLE —

11       “SECTION 1. Any bill, resolution, or other legislative  
12 measure changing the internal revenue laws shall require  
13 for final adoption in each House the concurrence of two-  
14 thirds of the Members of that House voting and present,  
15 unless that bill, resolution, or other legislative measure is  
16 determined at the time of adoption, in a reasonable man-  
17 ner prescribed by law, not to increase the internal revenue

1 by more than a de minimis amount. For the purposes of  
2 determining any increase in the internal revenue under  
3 this section, there shall be excluded any increase resulting  
4 from the lowering of an effective rate of any tax. On any  
5 vote for which the concurrence of two-thirds is required  
6 under this article, the yeas and nays of the Members of  
7 either House shall be entered on the Journal of that  
8 House.

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

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