

106TH CONGRESS
2D SESSION

H. J. RES. 94

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2000

Mr. SESSIONS (for himself, Mr. HALL of Texas, Mr. ADERHOLT, Mr. ANDREWS, Mr. ARCHER, Mr. ARMEY, Mr. BACHUS, Mr. BAKER, Mr. BALLENGER, Mr. BARCIA, Mr. BARR of Georgia, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, 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. CAMP, Mr. CANNON, Mr. CASTLE, Mr. CHABOT, Mr. CHAMBLISS, Mrs. CHENOWETH-HAGE, Mr. COBLE, 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. EWING, Mr. FLETCHER, Mr. FOLEY, Mr. FORBES, Mr. FOSSELLA, Mrs. FOWLER, Mr. FRANKS of New Jersey, Mr. FRELINGHUYSEN, Mr. GALLEGLY, Mr. GIBBONS, Mr. GILCHREST, Mr. GILMAN, Mr. GOODE, Mr. GOODLATTE, Mr. GOODLING, Mr. GRAHAM, Ms. GRANGER, Mr. GREEN of Wisconsin, Mr. GREENWOOD, Mr. GUTKNECHT, Mr. HANSEN, Mr. HASTERT, Mr. HASTINGS of Washington, Mr. HAYES, Mr. HAYWORTH, Mr. HEFLEY, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HORN, Mr. HULSHOF, Mr. HUNTER, Mr. ISAKSON, Mr. ISTOOK, Mr. JENKINS, Mr. JOHN, Mr. SAM JOHNSON of Texas, Mr. JONES of North Carolina, Mr. KASICH, Mrs. KELLY, Mr. KINGSTON, Mr. KNOLLENBERG, Mr. KUYKENDALL, Mr. LAHOOD, Mr. LARGENT, Mr. LATHAM, Mr. LATOURETTE, Mr. LAZIO, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. LOBIONDO, Mr. LUCAS of Kentucky, Mr. LUCAS of Oklahoma, Mr. MANZULLO, Mr. MALONEY of Connecticut, 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. NUSSLE, Mr. OXLEY, Mr. PACKARD, Mr. PAUL, Mr. PEASE, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Mr. PORTER, Mr. PORTMAN, Mr. PRYCE of Ohio, Mr. QUINN, Mr. RADANOVICH, Mr. RAMSTAD, Mr. RILEY, Mr. ROGAN, Mr.

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

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:

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,

1 unless that bill, resolution, or other legislative measure is
2 determined at the time of adoption, in a reasonable man-
3 ner prescribed by law, not to increase the internal revenue
4 by more than a de minimis amount. For the purposes of
5 determining any increase in the internal revenue under
6 this section, there shall be excluded any increase resulting
7 from the lowering of an effective rate of any tax. On any
8 vote for which the concurrence of two-thirds is required
9 under this article, the yeas and nays of the Members of
10 either House shall be entered on the Journal of that
11 House.

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

