

106TH CONGRESS
1ST SESSION

S. J. RES. 15

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

IN THE SENATE OF THE UNITED STATES

MARCH 18, 1999

Mr. COVERDELL 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 new Federal tax, and no increase
3 in a Federal tax, shall take effect before the date of enact-
4 ment of the new tax or increase.

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

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