

# House Calendar No. 15

107TH CONGRESS  
1ST SESSION

## H. J. RES. 41

[Report No. 107-43]

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 22, 2001

Mr. SESSIONS (for himself, Mr. ADERHOLT, Mr. ANDREWS, Mr. ARMEY, Mr. BACHUS, Mr. BAKER, Mr. BALLENGER, Mr. BARCIA, Mr. BARR of Georgia, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mrs. BIGGERT, Mr. BILIRAKIS, Mr. BLUNT, Mr. BOEHNER, Mr. BONILLA, Mrs. BONO, Mr. BRADY of Texas, Mr. BRYANT, Mr. BURR of North Carolina, Mr. BURTON of Indiana, Mr. CALLAHAN, Mr. CALVERT, Mr. CAMP, Mr. CANNON, Mr. CASTLE, Mr. CHAMBLISS, Mr. COMBEST, Mr. CONDIT, Mr. COOKSEY, Mr. COX, Mr. CRANE, Mrs. CUBIN, Mr. CULBERSON, Mr. DELAY, Mr. DEMINT, Mr. DOOLITTLE, Mr. DUNCAN, Ms. DUNN, Mr. EHLERS, Mrs. EMERSON, Mr. ENGLISH, Mr. EVERETT, Mr. FOLEY, Mr. FOSSELLA, Mr. FRELINGHUYSEN, Mr. GALLEGLY, Mr. GIBBONS, Mr. GILCHREST, Mr. GILMAN, Mr. GOODE, Mr. GOODLATTE, Ms. GRANGER, Mr. GREEN of Wisconsin, Mr. GREENWOOD, Mr. HALL of Texas, Mr. HANSEN, Mr. HASTERT, Mr. HASTINGS of Washington, Mr. HAYWORTH, Mr. HEFLEY, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HORN, Mr. ISAKSON, Mr. ISTOOK, Mr. JENKINS, Mr. JOHN, Mr. SAM JOHNSON of Texas, Mr. JONES of North Carolina, Mrs. KELLY, Mr. KNOLLENBERG, Mr. LAHOOD, Mr. LARGENT, Mr. LATOURETTE, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. LUCAS of Kentucky, Mr. MALONEY of Connecticut, Mr. MANZULLO, Mr. MCINTYRE, Mr. MICA, Mr. MILLER of Florida, Mr. GARY MILLER of California, Mrs. MYRICK, Mr. NETHERCUTT, Mrs. NORTHUP, Mr. NORWOOD, Mr. OXLEY, Mr. PAUL, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Mr. PORTMAN, Mr. QUINN, Mr. RADANOVICH, Mr. RAMSTAD, Mr. RILEY, Mr. ROHRBACHER, Mrs. ROUKEMA, Mr. ROYCE, Mr. RYAN of Wisconsin, Mr. RYUN of Kansas, Mr. SAXTON, Mr. SCARBOROUGH, Mr. SCHAFER, Mr. SENSENBRENNER, Mr. SHADEGG, Mr. SHIMKUS, Mr. SHOWS, Mr. SIMPSON, Mr. SKEEN, Mr. SMITH of Texas, Mr. SMITH of Michigan, Mr.

Additional sponsors: Mr. TIAHRT, Mr. CHABOT, Mr. KELLER, Mr. ISSA, and  
Mr. FLAKE

Reported with an amendment, referred to the House Calendar and ordered to be printed

# JOINT RESOLUTION

1       *Resolved by the Senate and House of Representatives*  
2   *of the United States of America in Congress assembled (two-*  
3   *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   intent 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:

11       “SECTION 1. Any bill, resolution, or other legislative  
12 measure changing the internal revenue laws shall require

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

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

Amend the title so as to read: “Joint resolution pro-  
posing a tax limitation amendment to the Constitution of  
the United States.”.

**House Calendar No. 15**

107<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

**H. J. RES. 41**

**[Report No. 107–43]**

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**JOINT RESOLUTION**

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

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APRIL 20, 2001

Reported with amendments referred to the House  
Calendar, and ordered to be printed