107TH CONGRESS 2D SESSION

H. J. RES. 96

Proposing a tax limitation amendment to the Constitution of the United States.

IN THE HOUSE OF REPRESENTATIVES

June 6, 2002

Mr. Sessions (for himself, Mr. Aderholt, Mr. Akin, 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. Cantor, Mr. Castle, Mr. Chabot, 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 of Washington, Mr. EHLERS, Mrs. EMERSON, Mr. ENGLISH, Mr. EVERETT, Mr. FERGUSON, Mr. FLAKE, Mr. Fletcher, Mr. Foley, Mr. Forbes, Mr. Fossella, Mr. Freling-HUYSEN, 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, Ms. Hart, Mr. HASTERT, Mr. HASTINGS of Washington, Mr. HAYWORTH, Mr. HEFLEY, Mr. Hilleary, Mr. Hoekstra, Mr. Horn, Mr. Isakson, Mr. Issa, Mr. ISTOOK, Mr. JENKINS, Mr. JOHN, Mr. SAM JOHNSON of Texas, Mr. Jones of North Carolina, Mr. Keller, Mrs. Kelly, Mr. Kerns, Mr. KINGSTON, Mr. KNOLLENBERG, Mr. LAHOOD, Mr. LATOURETTE, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. LUCAS of Kentucky, Mr. MALONEY of Connecticut, Mr. MANZULLO, Mr. McIntyre, Mr. Mica, Mr. Dan Miller of Florida, Mr. Gary G. Miller of California, Mr. Jeff Miller of Florida, Mrs. Myrick, Mr. Nethercutt, Mrs. NORTHUP, Mr. NORWOOD, Mr. OXLEY, Mr. PAUL, Mr. PENCE, Mr. PE-TERSON of Pennsylvania, Mr. Pickering, Mr. Pitts, Mr. Pombo, Mr. PORTMAN, Ms. PRYCE of Ohio, Mr. QUINN, Mr. RADANOVICH, Mr. RAMSTAD, Mr. RILEY, Mr. ROHRABACHER, Mrs. ROUKEMA, Mr. ROYCE, Mr. Ryan of Wisconsin, Mr. Ryun of Kansas, Mr. Saxton, Mr. Schaf-FER, Mr. SENSENBRENNER, Mr. SHADEGG, Mr. SHIMKUS, Mr. SHOWS, Mr. Simpson, Mr. Skeen, Mr. Smith of Texas, Mr. Smith of Michigan, Mr. Souder, Mr. Stearns, Mr. Stump, Mr. Sununu, Mr. Sweeney, Mr. Tancredo, Mr. Tauzin, Mr. Taylor of North Carolina, Mr.

TERRY, Mr. THUNE, Mr. TIAHRT, Mr. TOOMEY, Mr. TRAFICANT, Mr. UPTON, Mr. VITTER, Mr. WALDEN, Mr. WAMP, Mr. WATTS of Oklahoma, Mr. Weldon of Pennsylvania, Mr. Weldon of Florida, Mr. Weller, Mr. Wilson of South Carolina, and Mr. Young of Alaska) introduced the following joint resolution; which was referred to the Committee on the Judiciary

JOINT RESOLUTION

Proposing a tax limitation amendment to the Constitution

- of the United States. 1 Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-3 thirds of each House concurring therein), That the following article is proposed as an amendment to the Con-5 stitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when 7 ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission 9 for ratification: 10 "ARTICLE — "Section 1. Any bill, resolution, or other legislative
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- measure changing the internal revenue laws shall require
- for final adoption in each House the concurrence of two-
- thirds of the Members of that House voting and present,
- unless that bill, resolution, or other legislative measure is 15
- 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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