

111TH CONGRESS
2D SESSION

H. J. RES. 87

Proposing an amendment to the Constitution of the United States.

IN THE HOUSE OF REPRESENTATIVES

MAY 26, 2010

Mr. NEUGEBAUER (for himself, Mr. CHAFFETZ, Mr. BURGESS, Mr. BARTLETT, Mr. ISSA, Mr. BRADY of Texas, Mr. AKIN, Mr. MARCHANT, Mr. BROWN of South Carolina, Mr. POSEY, Mr. ROONEY, Mr. FLEMING, Mr. BISHOP of Utah, Mr. KING of Iowa, Mr. GOHMERT, Mr. FRANKS of Arizona, Mr. SHADEGG, Mr. WILSON of South Carolina, and Mr. LAMBORN) introduced the following joint resolution; which was referred to the Committee on the Judiciary

JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States.

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

1 States within seven years after the date of its submission
2 for ratification:

3 “ARTICLE —

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

19 “SECTION 2. The Congress may waive the require-
20 ments of this article when a declaration of war is in effect.
21 The Congress may also waive this article when the United
22 States is engaged in military conflict which causes an im-
23 minent and serious threat to national security and is so
24 declared by a joint resolution, adopted by a majority of
25 the whole number of each House, which becomes law. Any

1 increase in the internal revenue enacted under such a
2 waiver shall be effective for not longer than two years.”.

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