

112TH CONGRESS
2D SESSION

H. J. RES. 114

Proposing an amendment to the Constitution of the United States relative to construing provisions of law as having been enacted pursuant to the power of Congress to lay and collect taxes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2012

Mr. QUAYLE 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 relative to construing provisions of law as having been enacted pursuant to the power of Congress to lay and collect 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:

1 “ARTICLE —

2 “No provision of law shall be construed as having
3 been made in execution of the power of Congress to lay
4 and collect taxes unless such provision is explicitly des-
5 ignated by Congress as a tax in such provision.”.

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