112TH CONGRESS 1ST SESSION

H. J. RES. 24

Proposing an amendment to the Constitution of the United States.

IN THE HOUSE OF REPRESENTATIVES

February 8, 2011

Mr. Neugebauer (for himself, Mr. Chaffetz, Mrs. McMorris Rodgers, Mr. Marchant, Mr. Burgess, and Mr. Gohmert) 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 (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 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 for ratification:

1	"ARTICLE —
2	"Section 1. Any bill, resolution, or other legislative
3	measure changing the internal revenue laws shall require
4	for final adoption in each House the concurrence of two-
5	thirds of the Members of that House voting and present,
6	unless that bill, resolution, or other legislative measure is
7	determined at the time of adoption, in a reasonable man-
8	ner prescribed by law, not to increase the internal revenue
9	by more than a de minimis amount. For the purposes of
10	determining any increase in the internal revenue under
11	this section, there shall be excluded any increase resulting
12	from the lowering of an effective rate of any tax. On any
13	vote for which the concurrence of two-thirds is required
14	under this article, the yeas and nays of the Members of
15	either House shall be entered on the Journal of that
16	House.
17	"Section 2. The Congress may waive the require-
18	ments of this article when a declaration of war is in effect.
19	The Congress may also waive this article when the United
20	States is engaged in military conflict which causes an im-
21	minent and serious threat to national security and is so
22	declared by a joint resolution, adopted by a majority of

23 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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