

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3183

To assure that tax increases contained in the Omnibus Budget Reconciliation Act of 1993 are used solely for deficit reduction.

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IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 1993

Mr. PORTER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To assure that tax increases contained in the Omnibus Budget Reconciliation Act of 1993 are used solely for deficit reduction.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TAX INCREASES TERMINATED IF PROJECTED**

4 **ANNUAL DEFICIT SHRINKS TOO SLOWLY.**

5 (a) DETERMINATION OF SIZE OF FEDERAL BUDGET  
6 DEFICIT.—On or before January 31 of each calendar year  
7 through calendar year 1999, the Director of the Office of  
8 Management and Budget shall—

9 (1) determine the size of the Federal budget  
10 deficit for each of the 2 most recently completed fis-

1 cal years and the difference in the size of those defi-  
2 cits; and

3 (2) notify, in writing, the Secretary of the  
4 Treasury, the Speaker and the minority party leader  
5 of the House of Representatives, and the majority  
6 party leader and minority party leader of the Senate  
7 of the information described in paragraph (1).

8 (b) DETERMINATION OF CERTAIN REVENUES AND  
9 USER FEES.—On or before January 31 of each calendar  
10 year through calendar year 1999, the Secretary of the  
11 Treasury shall—

12 (1) determine the net aggregate amount of Fed-  
13 eral receipts attributable to amendments to the In-  
14 ternal Revenue Code of 1986, new user fees, and  
15 any increases in existing user fees contained in the  
16 Omnibus Budget Reconciliation Act of 1993 or any  
17 amendment made by it; and

18 (2) notify, in writing, the Speaker and the mi-  
19 nority party leader of the House of Representatives,  
20 and the majority party leader and minority party  
21 leader of the Senate of the information described in  
22 paragraph (1).

23 (c) RELATIONSHIP BETWEEN CHANGE IN THE DEFICI-  
24 CIT AND REVENUE INCREASES.—(1) The Secretary of the

1 Treasury shall determine, based upon the information de-  
2 scribed in paragraph (1) of subsections (a) and (b), if—

3 (A) the Federal annual budget deficit shrank by  
4 an amount nominally less than the amount of re-  
5 cepts described in subsection (b)(1) for the most re-  
6 cently completed fiscal year (and to what extent);

7 (B) the Federal annual budget deficit shrank  
8 by an amount nominally equal to or greater than the  
9 amount of receipts described in subsection (b)(1) for  
10 the most recently completed fiscal year (and to what  
11 extent); or

12 (C) the annual budget deficit increased (and to  
13 what extent).

14 (2) On or before February 14 of each calendar year  
15 through calendar year 1999, the Secretary of the Treasury  
16 shall notify, in writing, the Speaker and the minority party  
17 leader of the House of Representatives, and the majority  
18 party leader and minority party leader of the Senate of  
19 the determination made under paragraph (1).

20 (d) TAX CHANGES TERMINATE IF SPENDING IN-  
21 CREASE NOT RESCINDED.—If, the Secretary of the Treas-  
22 ury makes a determination described under subsection  
23 (c)(1)(A) or (C) for the most recently completed fiscal  
24 year, then—

1           (1) the Internal Revenue Code of 1986 shall be  
2 applied without regard to any legislation referred to  
3 in subsection (b)(1)—

4           (A) in the case of excise taxes, with respect  
5 to periods after the close of such 45-day period;  
6 and

7           (B) in the case of income taxes, with re-  
8 spect to taxable years ending on or after the  
9 close of such 45-day period; and

10          (2) in the case of user fees, any provision of  
11 Federal law imposing any user fee shall be applied  
12 without regard to any legislation referred to in sub-  
13 section (b)(1) with respect to periods after the close  
14 of such 45-day period.

15          (e) 45-DAY PERIOD.—For purposes of this section,  
16 the “45-day period” shall be the 45-calendar day period  
17 commencing on the day after the date upon which the Sec-  
18 retary of the Treasury makes the notifications required  
19 by subsection (c)(2).

20          (f) SUSPENSION.—The preceding provisions of this  
21 section shall be suspended upon a declaration of war by  
22 the Congress.

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