

104TH CONGRESS
2D SESSION

H. J. RES. 169

Proposing an amendment to the Constitution of the United States relating to taxes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 28, 1996

Mr. BARTON of Texas (for himself, Mr. PETE GEREN of Texas, Mr. ARCHER, Mr. SHADEGG, and Mr. HALL of Texas) 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 relating to taxes.

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 follow-*
4 ing article is proposed as an amendment to the Constitu-
5 tion of the United States, which shall be valid to all intents
6 and purposes as part of the Constitution when ratified by
7 the legislatures of three-fourths of the several States with-
8 in seven years after the date of its submission for ratifica-
9 tion:

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 either House the concurrence of two-
5 thirds the members present, unless that bill, resolution,
6 or measure is determined at the time of adoption, in a
7 reasonable manner prescribed by law, not to increase the
8 internal revenue by more than a de minimis amount.

9 “SECTION 2. The Congress may waive section 1 when
10 a declaration of war is in effect. The Congress may also
11 waive section 1 when the United States is engaged in mili-
12 tary conflict which causes an imminent and serious threat
13 to national security and is so declared by a joint resolu-
14 tion, adopted by a majority of the whole number of each
15 House, which becomes law. Any provision of law which
16 would, standing alone, be subject to section 1 but for this
17 section and which becomes law pursuant to such a waiver
18 shall be effective for not longer than 2 years.

19 “SECTION 3. All votes taken by the House of Rep-
20 resentatives or the Senate under this article shall be deter-
21 mined by yeas and nays and the names of persons voting
22 for and against shall be entered on the Journal of each
23 House respectively.”.

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