

104TH CONGRESS
2D SESSION

S. J. RES. 49

Proposing an amendment to the Constitution of the United States to require two-thirds majorities for bills increasing taxes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 27 (legislative day, FEBRUARY 23), 1996

Mr. KYL (for himself, Mr. COVERDELL, Mr. CRAIG, Mr. FAIRCLOTH, Mr. GRAMS, Mr. INHOFE, Mr. KEMPTHORNE, Mr. LOTT, Mr. MCCAIN, Mr. PRESSLER, Mr. SANTORUM, Mr. SHELBY, Mr. SMITH, Mr. THOMAS, and Mr. THOMPSON) introduced the following joint resolution; which was read twice and referred to the Committee on the Judiciary

JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States to require two-thirds majorities for bills increasing 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

1 States within seven years after the date of its submission
2 by the Congress:

3 “ARTICLE —

4 “SECTION 1. Any bill to levy a new tax or increase
5 the rate or base of any tax may pass only by a two-thirds
6 majority of the whole number of each House of Congress.

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

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

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