

106TH CONGRESS  
1ST SESSION

# S. RES. 69

To prohibit the consideration of retroactive tax increases in the Senate.

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IN THE SENATE OF THE UNITED STATES

MARCH 18, 1999

Mr. COVERDELL (for himself, Mr. HAGEL, Mrs. HUTCHISON, Mr. KYL, Mr. INHOFE, and Mr. GRASSLEY) submitted the following resolution; which was referred to the Committee on Rules and Administration

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## RESOLUTION

To prohibit the consideration of retroactive tax increases  
in the Senate.

1       *Resolved,*

2       **SECTION 1. RULE OF THE SENATE PROHIBITING CONSID-**  
3                   **ERATION OF RETROACTIVE TAX INCREASES.**

4           (a) IN GENERAL.—It shall not be in order in the Sen-  
5       ate to consider any bill, joint resolution, amendment, mo-  
6       tion, or conference report, that includes a retroactive Fed-  
7       eral income tax rate increase.

8           (b) DEFINITION.—In this resolution—

9               (1) the term “Federal income tax rate in-  
10       crease” means any amendment to subsection (a),

1 (b), (c), (d), or (e) of section 1, or to section 11(b)  
 2 or 55(b), of the Internal Revenue Code of 1986, that  
 3 imposes a new percentage as a rate of tax and there-  
 4 by increases the amount of tax imposed by any such  
 5 section; and

6 (2) a Federal income tax rate increase is retro-  
 7 active if it applies to a period beginning prior to the  
 8 enactment of the provision.

9 (c) SUPERMAJORITY WAIVER.—

10 (1) WAIVER.—The point of order in subsection  
 11 (a) may be waived or suspended only by the affirma-  
 12 tive vote of three-fifths of the Members, duly chosen  
 13 and sworn.

14 (2) APPEALS.—An affirmative vote of three-  
 15 fifths of the Members, duly chosen and sworn, shall  
 16 be required to sustain an appeal of the ruling of the  
 17 Chair on a point of order raised under subsection  
 18 (a).

19 (d) EFFECTIVE DATE.—This resolution takes effect  
 20 on January 1, 1999.

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