

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

# H. CON. RES. 10

Expressing the sense of the Congress that tax legislation should not take effect earlier than 90 days after implementing regulations are issued.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. NEAL of North Carolina submitted the following concurrent resolution;  
which was referred to the Committee on Ways and Means

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## CONCURRENT RESOLUTION

Expressing the sense of the Congress that tax legislation should not take effect earlier than 90 days after implementing regulations are issued.

1        *Resolved by the House of Representatives (the Senate*  
2   *concurring)*, That it is the sense of the Congress that no  
3 provision of law affecting the tax liability of any person  
4 should take effect earlier than the day 90 days after the  
5 date on which regulations implementing such provision are  
6 issued by the Internal Revenue Service.