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103D CONGRESS
1ST SESSION

H. J. RES. 249

Proposing an amendment to the Constitution of the United States to prohibit retroactive income taxation.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 5, 1993

Mr. GILCHREST (for himself, Mr. KNOLLENBERG, Mr. SUNDQUIST, Mr. HYDE, Mr. RAMSTAD, Mr. HASTERT, Mr. HEFLEY, Mr. PORTER, Mr. HANCOCK, Mr. ROGERS, Mr. HOBSON, Mr. EWING, Mr. THOMAS of Wyoming, Mr. CALLAHAN, Mr. KINGSTON, Mr. SANTORUM, Mrs. MORELLA, Mrs. JOHNSON of Connecticut, Ms. DUNN, Mr. ALLARD, Mr. QUINN, Mr. SMITH of New Jersey, Mr. BILIRAKIS, Mr. LEWIS of Florida, Mr. BALLENGER, Mr. WELDON, Mr. HAYES, Mr. SPENCE, Mr. EMERSON, Mr. GALLO, Mr. DELAY, Mrs. BENTLEY, Mr. BUNNING, Mr. HANSEN, Mr. BARTON of Texas, Mr. BLUTE, Mr. GILLMOR, Mr. OXLEY, Mr. GEKAS, Mr. SCHAEFER, Mr. REGULA, Mr. FRANKS of Connecticut, Mr. FIELDS of Texas, Mr. LEWIS of California, Mr. KING, Mr. INHOFE, Mr. SAM JOHNSON of Texas, Mr. BLILEY, Mr. LIVINGSTON, Mr. STUMP, Mr. MOORHEAD, Mr. BOEHNER, Mr. GOSS, Mr. QUILLEN, Mr. COMBEST, Mr. HUTCHINSON, Mr. ARMEY, Mr. SKEEN, Mr. LIGHTFOOT, Mr. SENSENBRENNER, Mr. CLINGER, Mr. MCHUGH, Mr. CAMP, Mr. UPTON, Mr. COBLE, Mr. KASICH, Mr. MCCRERY, Mr. SOLOMON, Mr. EVERETT, Mr. MCMILLAN, Ms. PRYCE of Ohio, Mrs. MEYERS of Kansas, Mr. ROBERTS, Mr. ZELIFF, Mr. TRAFICANT, Mr. CUNNINGHAM, Mr. YOUNG of Alaska, Mr. SAXTON, Mr. DORNAN, Mr. TAYLOR of North Carolina, Mr. PACKARD, Mr. BARTLETT of Maryland, Mr. INGLIS of South Carolina, Mr. MCINNIS, Mr. DUNCAN, Mr. GINGRICH, Mr. GRAMS, and Mr. GREENWOOD) introduced the following joint resolution; which was referred to the Committee on the Judiciary

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JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States to prohibit retroactive income taxation.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission for ratification:

''ARTICLE —

''Congress shall not increase the rate of a tax levied, or impose a new tax, on income that is gained or realized before the date of the enactment of law that causes such increase or imposes such tax.''.

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