

103^D CONGRESS
1ST SESSION

H. J. RES. 258

Proposing an amendment to the Constitution of the United States prohibiting retroactive increases in taxes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 9, 1993

Mr. HERGER 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 prohibiting retroactive increases in 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-

1 in seven years after the date of its submission for ratifica-
2 tion:

3 “ARTICLE —

4 “SECTION 1. In the case of any provision of law
5 which modifies the tax laws of the United States and
6 which results in increased revenues to the United States—

7 “(1) no such modification of any income tax
8 shall apply to any taxable year beginning before the
9 date of the enactment of such modification, and

10 “(2) no such modification of any excise tax
11 shall apply to any event occurring before the date of
12 the enactment of such modification.

13 “SECTION 2. Section 1 of this article shall not apply
14 to any law which the President of the United States de-
15 clares at the time of signing is enacted pursuant to a
16 national emergency.”

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