

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

# S. J. RES. 127

Proposing an amendment to the Constitution prohibiting the imposition of retroactive taxes on the American people.

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IN THE SENATE OF THE UNITED STATES

AUGUST 6 (legislative day, JUNE 30), 1993

Mr. BURNS introduced the following joint resolution; which was read twice and referred to the Committee on the Judiciary

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## JOINT RESOLUTION

Proposing an amendment to the Constitution prohibiting the imposition of retroactive taxes on the American people.

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 if ratified*  
7        *by the legislatures of three-fourths of the several States*  
8        *within seven years after its submission to the States for*  
9        *ratification:*

