

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 152

To prohibit retroactive income taxation.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. SOLOMON introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To prohibit retroactive income taxation.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Anti-Retroactive Tax-  
5 ation Act”.

6 **SEC. 2. RETROACTIVE INCOME TAX INCREASES PROHIB-**  
7 **ITED.**

8 No provision of law which imposes a new income tax  
9 or increases any rate of any existing income tax shall  
10 apply to any taxable year beginning before the date of the  
11 enactment of such law.