

104TH CONGRESS
1ST SESSION

H. R. 212

To amend title 28, United States Code, to clarify the remedial jurisdiction relating to taxes of inferior Federal courts.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. CRANE introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To amend title 28, United States Code, to clarify the remedial jurisdiction relating to taxes of inferior Federal courts.

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 “Judicial Taxation Pro-
5 hibition Act”.

6 **SEC. 2. TITLE 28 AMENDMENT.**

7 (a) IN GENERAL.—Chapter 85 of title 28, United
8 States Code, is amended by inserting after section 1341
9 the following new section:

1 **“§ 1341A. Prohibition on judicial imposition or in-**
2 **crease of taxes**

3 “(a) PROHIBITION.—Notwithstanding any other pro-
4 vision of law, no inferior court established by the Congress
5 under article III of the Constitution shall have jurisdiction
6 to issue any remedy, order, injunction, writ, judgment, or
7 other judicial decree requiring the Federal Government or
8 any State or local government to impose any new tax or
9 to increase any existing tax or tax rate.

10 “(b) EXCEPTION.—Nothing in this section shall pro-
11 hibit a court from ordering remedies authorized by law
12 and otherwise within the jurisdiction of that court which
13 may require expenditures by the Federal Government or
14 a State or local government, if such expenditures are nec-
15 essary to effectuate such remedies.

16 “(c) DEFINITION.—For purposes of this section, the
17 term ‘tax’ includes—

- 18 “(1) personal income taxes;
19 “(2) real and personal property taxes;
20 “(3) sales and transfer taxes;
21 “(4) estate and gift taxes;
22 “(5) excise taxes;
23 “(6) user taxes;
24 “(7) corporate and business income taxes; and
25 “(8) licensing fees or taxes.”.

1 (b) CLERICAL AMENDMENT.—The table of sections
2 at the beginning of chapter 85 of title 28, United States
3 Code, is amended by inserting after the item relating to
4 section 1341 the following new item:

“1341A. Prohibition on judicial imposition or increase of taxes.”

