

104TH CONGRESS
1ST SESSION

S. RES. 98

Relating to tax avoidance by certain American citizens.

IN THE SENATE OF THE UNITED STATES

MARCH 31 (legislative day, MARCH 27), 1995

Mr. KENNEDY submitted the following resolution; which was ordered to lie over, under the rule

RESOLUTION

Relating to tax avoidance by certain American citizens.

- 1 *Resolved*, That it is the sense of the Senate that—
- 2 (1) the Congress of the United States should
- 3 act as quickly as possible to amend the Internal Rev-
- 4 enue Code to end the tax avoidance by United States
- 5 citizens who relinquish their United States citizen-
- 6 ship; and
- 7 (2) the effective date of such amendment to the
- 8 Internal Revenue Code should be February 6, 1995.