

106TH CONGRESS
1ST SESSION

S. RES. 69

To prohibit the consideration of retroactive tax increases in the Senate.

IN THE SENATE OF THE UNITED STATES

MARCH 18, 1999

Mr. COVERDELL (for himself, Mr. HAGEL, Mrs. HUTCHISON, Mr. KYL, Mr. INHOFE, and Mr. GRASSLEY) submitted the following resolution; which was referred to the Committee on Rules and Administration

RESOLUTION

To prohibit the consideration of retroactive tax increases
in the Senate.

1 *Resolved,*

2 **SECTION 1. RULE OF THE SENATE PROHIBITING CONSID-**
3 **ERATION OF RETROACTIVE TAX INCREASES.**

4 (a) IN GENERAL.—It shall not be in order in the Sen-
5 ate to consider any bill, joint resolution, amendment, mo-
6 tion, or conference report, that includes a retroactive Fed-
7 eral income tax rate increase.

8 (b) DEFINITION.—In this resolution—

9 (1) the term “Federal income tax rate in-
10 crease” means any amendment to subsection (a),

1 (b), (c), (d), or (e) of section 1, or to section 11(b)
2 or 55(b), of the Internal Revenue Code of 1986, that
3 imposes a new percentage as a rate of tax and there-
4 by increases the amount of tax imposed by any such
5 section; and

6 (2) a Federal income tax rate increase is retro-
7 active if it applies to a period beginning prior to the
8 enactment of the provision.

9 (c) SUPERMAJORITY WAIVER.—

10 (1) WAIVER.—The point of order in subsection
11 (a) may be waived or suspended only by the affirma-
12 tive vote of three-fifths of the Members, duly chosen
13 and sworn.

14 (2) APPEALS.—An affirmative vote of three-
15 fifths of the Members, duly chosen and sworn, shall
16 be required to sustain an appeal of the ruling of the
17 Chair on a point of order raised under subsection
18 (a).

19 (d) EFFECTIVE DATE.—This resolution takes effect
20 on January 1, 1999.

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