

108TH CONGRESS  
1ST SESSION

# H. J. RES. 50

Proposing a tax limitation amendment to the Constitution of the United States.

---

## IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2003

Mr. SESSIONS (for himself, Mr. BARTON of Texas, Mr. CULBERSON, Mr. HALL, Mr. SHADEGG, Mr. ENGLISH, Mrs. MYRICK, Mr. SWEENEY, Mr. NORWOOD, Mr. MILLER of Florida, Mr. FOSSELLA, Mr. TOOMEY, Mr. BONILLA, Mr. FORBES, Mr. DOOLITTLE, Mr. PAUL, Mr. BARTLETT of Maryland, Mr. HEFLEY, Mr. MICA, Mr. CANNON, Mr. FOLEY, Mr. RYUN of Kansas, Mr. ISAKSON, Mrs. CUBIN, Mr. DEMINT, Mr. CASTLE, Mr. TAYLOR of North Carolina, Ms. GRANGER, Mr. TAUZIN, Mr. GREEN of Wisconsin, Mr. SHIMKUS, Mr. BOEHNER, Mr. GIBBONS, Mr. FLETCHER, Mr. PITTS, Mr. CAMP, Mr. BURTON of Indiana, Mr. FLAKE, Mr. HAYWORTH, Mr. GOODE, Mr. POMBO, Ms. GINNY BROWN-WAITE of Florida, Mr. KENNEDY of Minnesota, Mr. GARRETT of New Jersey, Mr. HASTINGS of Washington, Mr. RADANOVICH, Mr. JONES of North Carolina, Mr. HENSARLING, Mrs. BLACKBURN, Mr. FRANKS of Arizona, Mr. FRELINGHUYSEN, Mr. BURR, Mr. SIMMONS, and Mr. NEY) introduced the following joint resolution; which was referred to the Committee on the Judiciary

---

## JOINT RESOLUTION

Proposing a tax limitation amendment to the Constitution of the United States.

1        *Resolved by the Senate and House of Representatives*  
2 *of the United States of America in Congress assembled (two-*  
3 *thirds of each House concurring therein), That the fol-*

1 lowing article is proposed as an amendment to the Con-  
2 stitution of the United States, which shall be valid to all  
3 intents and purposes as part of the Constitution when  
4 ratified by the legislatures of three-fourths of the several  
5 States within seven years after the date of its submission  
6 for ratification:

7 “ARTICLE —

8 “SECTION 1. Any bill, resolution, or other legislative  
9 measure changing the internal revenue laws shall require  
10 for final adoption in each House the concurrence of two-  
11 thirds of the Members of that House voting and present,  
12 unless that bill, resolution, or other legislative measure is  
13 determined at the time of adoption, in a reasonable man-  
14 ner prescribed by law, not to increase the internal revenue  
15 by more than a de minimis amount. For the purposes of  
16 determining any increase in the internal revenue under  
17 this section, there shall be excluded any increase resulting  
18 from the lowering of an effective rate of any tax. On any  
19 vote for which the concurrence of two-thirds is required  
20 under this article, the yeas and nays of the Members of  
21 either House shall be entered on the Journal of that  
22 House.

23 “SECTION 2. The Congress may waive the require-  
24 ments of this article when a declaration of war is in effect.  
25 The Congress may also waive this article when the United

1 States is engaged in military conflict which causes an im-  
2 minent and serious threat to national security and is so  
3 declared by a joint resolution, adopted by a majority of  
4 the whole number of each House, which becomes law. Any  
5 increase in the internal revenue enacted under such a  
6 waiver shall be effective for not longer than two years.”.

○