

103D CONGRESS
1ST SESSION

H. R. 148

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 5, 1993

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 of 1993”.

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 of judicial imposition or in-**
2 **crease of taxes.**

3 “(a) Notwithstanding any other provision of law, no
4 inferior court established by Congress shall have jurisdic-
5 tion to issue any remedy, order, injunction, writ, judg-
6 ment, or other judicial decree requiring the Federal Gov-
7 ernment or any State or local government body to impose
8 any new tax or to increase any existing tax or tax rate.

9 “(b) Nothing in this section shall prohibit a court
10 from ordering duly authorized remedies, otherwise within
11 their jurisdiction, which may require expenditures by Fed-
12 eral, State, or local government where such expenditures
13 are necessary to effectuate such remedies.

14 “(c) For purposes of this section, the term “tax” in-
15 cludes—

16 “(1) personal income taxes;

17 “(2) real and personal property taxes;

18 “(3) sales and transfer taxes;

19 “(4) estate and gift taxes;

20 “(5) excise taxes;

21 “(6) user taxes;

22 “(7) corporate and business income taxes; and

23 “(8) licensing fees or taxes.”.

24 (b) CLERICAL AMENDMENT.—The table of sections
25 at the beginning of chapter 85 of title 28, United States

- 1 Code, is amended by inserting after the item relating to
- 2 section 1341 the following new item:

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

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