

103^D CONGRESS
1ST SESSION

H. R. 193

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. HANCOCK (for himself and Mr. LIVINGSTON) introduced the following bill;
which was referred to the Committee on the Judiciary

A BILL

To amend title 28 of the United States Code to clarify
the remedial jurisdiction 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. FINDINGS AND DECLARATIONS.**

7 The Congress finds and declares that—

8 (1) a variety of effective and appropriate judi-
9 cial remedies are available for the full redress of
10 legal and constitutional violations under existing law,

1 and the imposition or increase of taxes by courts is
2 neither necessary nor appropriate for the full and ef-
3 fective exercise of Federal court jurisdiction;

4 (2) the imposition or increase of taxes by judi-
5 cial order constitutes an unauthorized and inappro-
6 priate exercise of the judicial power under the Con-
7 stitution of the United States and is incompatible
8 with traditional principles of American law and gov-
9 ernment and the basic American principle that tax-
10 ation without representation is tyranny;

11 (3) Federal courts exceed the proper boundaries
12 of their limited jurisdiction and authority under the
13 Constitution of the United States, and impermissibly
14 intrude on the legislative function in a democratic
15 system of government, when they issue orders re-
16 quiring the imposition of new taxes or the increase
17 of existing taxes; and

18 (4) the Congress retains the authority under ar-
19 ticle III, sections 1 and 2 of the Constitution of the
20 United States to limit and regulate the jurisdiction
21 of the inferior Federal courts which it has seen fit
22 to establish, and such authority includes the power
23 to limit the remedial authority of inferior Federal
24 courts.

1 **SEC. 3. PROHIBITION OF JUDICIAL IMPOSITION OR IN-**
2 **CREASE OF TAXES.**

3 (a) IN GENERAL.—Chapter 85 of title 28, United
4 States Code, is amended by inserting between sections
5 1341 and 1342 the following:

6 **“§1341A. Prohibition of judicial imposition or in-**
7 **crease of taxes**

8 “(a) Notwithstanding any other provision of law, no
9 inferior court established by the Congress shall have juris-
10 diction to issue any remedy, order, injunction, writ, judg-
11 ment, or other judicial decree requiring the Federal Gov-
12 ernment or any State or local government to impose any
13 new tax or to increase any existing tax or tax rate.

14 “(b) Nothing in this section shall prohibit any inferior
15 court established by the Congress from ordering duly au-
16 thorized remedies, otherwise within its jurisdiction, which
17 may require expenditures by Federal, State, or local gov-
18 ernment where such expenditures are necessary to effec-
19 tuate such remedies.

20 “(c) For purposes of this section, the term ‘tax’ in-
21 cludes, but is not limited to, personal income taxes, real
22 and personal property taxes, sales and transfer taxes, es-
23 tate and gift taxes, excise taxes, user taxes, corporate and
24 business income taxes, and licensing fees or taxes.”.

25 (b) CLERICAL AMENDMENT.—The table of sections
26 for chapter 85 of title 28, United States Code, is amended

1 by inserting between the item relating to section 1341 and
2 the item relating to section 1342, the following new item:

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

3 **SEC. 4. EFFECTIVE DATE.**

4 This Act and the amendments made by this Act shall
5 take effect on the date of the enactment of this Act.

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