

103^D CONGRESS
1ST SESSION

H. R. 3702

To amend section 1341 of title 28, United States Code, relating to the jurisdiction of the district courts over certain tax controversies.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 22, 1993

Mr. SYNAR introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To amend section 1341 of title 28, United States Code, relating to the jurisdiction of the district courts over certain tax controversies.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 That section 1341 of title 28, United States Code, is
4 amended—

5 (1) by inserting “(a) IN GENERAL.—” before
6 “The”; and

7 (2) by adding at the end the following:

8 “(b) STATUTORY EXCEPTIONS.—(1) Any statutory
9 exception to the provisions of subsection (a) does not au-
10 thorize the commencement of an action in the district

1 courts of the United States unless the party bringing the
2 action has first exhausted the available judicial remedies
3 in State court that are plain, speedy, and efficient.

4 “(2) Paragraph (1) shall not apply—

5 “(A) to an action brought under section 11503a
6 of title 49; or

7 “(B) to an action if the party bringing the ac-
8 tion is the United States, the National Railroad Pas-
9 senger Corporation, or an Indian tribe as defined in
10 section 4(e) of the Indian Self-Determination and
11 Education Assistance Act (25 U.S.C. 450b(e)).”.

○