

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 788

To amend the Congressional Budget and Impoundment Control Act of 1974 to prohibit the consideration of retroactive tax increases.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 1, 1995

Mr. ROYCE (for himself, Mr. WATTS of Oklahoma, Mr. EMERSON, Mr. SAXTON, Mr. STEARNS, Mr. CHRISTENSEN, Mrs. SMITH of Washington, Ms. DUNN of Washington, Mr. SOLOMON, Mr. GALLEGLY, Mr. ROTH, Mr. SENSENBRENNER, Mr. MILLER of Florida, Mr. BURTON of Indiana, Mr. HEINEMAN, Mr. BACHUS, Mr. ROGERS, Mr. TIAHRT, Mr. LONGLEY, Mr. DOOLITTLE, Mr. KNOLLENBERG, Mr. FIELDS of Texas, Mr. THORNBERRY, Mr. MYERS of Indiana, Mr. CALVERT, Mr. BUNN of Oregon, Mr. HUNTER, Mr. HASTINGS of Washington, Mr. GEKAS, Mr. LEWIS of Kentucky, Mr. CANADY of Florida, Mr. FOX of Pennsylvania, Mr. BURR, Mr. MCHUGH, Mr. BRYANT of Tennessee, Mr. JONES, Mr. WELLER, Mr. WELDON of Pennsylvania, and Mr. DORNAN) introduced the following bill; which was referred to the Committee on Rules

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## A BILL

To amend the Congressional Budget and Impoundment Control Act of 1974 to prohibit the consideration of retroactive tax increases.

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 “Citizens’ Tax Protec-  
5 tion Act”.

1 **SEC. 2. AMENDMENTS TO THE CONGRESSIONAL BUDGET**  
2 **AND IMPOUNDMENT CONTROL ACT OF 1974.**

3 (a) IN GENERAL.—Title III of the Congressional  
4 Budget Act of 1974 is amended by adding at the end the  
5 following:

6 “PROHIBITION ON THE CONSIDERATION OF RETROACTIVE  
7 TAX INCREASES

8 “SEC. 314. (a) IN GENERAL.—It shall not be in order  
9 in the House of Representatives or the Senate to consider  
10 any bill, joint resolution, amendment, motion, or con-  
11 ference report carrying any retroactive tax increase.

12 “(b) INCREASES A TAX.—The term ‘increase’ shall  
13 include any change to the Internal Revenue Code of 1986  
14 that would result in an increase in tax for any taxpayer.

15 “(c) Subsection (a) may be waived in the House of  
16 Representatives only by the affirmative vote of three-fifths  
17 of the Members voting.”.

18 (b) SUPERMAJORITY POINT OF ORDER.—Subsections  
19 (c) and (d) of section 904 of the Congressional Budget  
20 Act of 1974 are amended by inserting “314,” after  
21 “313,”.

22 (c) CONFORMING AMENDMENT.—The table of con-  
23 tents set forth in section 1(b) of the Congressional Budget

1 and Impoundment Control Act of 1974 is amended by in-  
2 serting after the item relating to section 313 the following:

“Sec. 314. Prohibition on the consideration of retroactive tax increases.”.

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