

103^D CONGRESS
1ST SESSION

S. RES. 152

To amend the Standing Rules of the Senate to prohibit the consideration of any retroactive tax increase unless three-fifths of all Senators duly chosen and sworn waive the prohibition by roll call vote.

IN THE SENATE OF THE UNITED STATES

OCTOBER 18 (legislative day, OCTOBER 13), 1993

Mr. NICKLES (for himself, Mr. SHELBY, Mr. COVERDELL, Mrs. HUTCHISON, Mr. LOTT, Mr. MACK, Mr. MCCAIN, and Mr. WALLOP) submitted the following resolution; which was referred to the Committee on Rules and Administration

RESOLUTION

To amend the Standing Rules of the Senate to prohibit the consideration of any retroactive tax increase unless three-fifths of all Senators duly chosen and sworn waive the prohibition by roll call vote.

1 *Resolved*, That the Standing Rules of the Senate are
2 amended by adding at the end thereof the following new
3 rule:

4 “RULE XLIII

5 “RETROACTIVE TAX INCREASES

6 “1. It shall not be in order to consider any material
7 in any bill, joint resolution, amendment, motion, con-

1 ference report, or amendment between the Houses that in-
2 creases a tax retroactively.

3 “2. Upon a point of order being made by any Senator
4 against material in bill or joint resolution, amendment,
5 motion, or conference report that increases a tax retro-
6 actively, and the point of order being sustained by the
7 Chair, the part of such title or provision that increases
8 a tax retroactively shall be deemed stricken from the
9 measure and may not be offered as an amendment from
10 the floor.

11 “3. (a) Upon a point of order being made by any Sen-
12 ator against material in any conference report or amend-
13 ment between the Houses that increases a tax retro-
14 actively, and the point of order being sustained by the
15 Chair, the part of such title or provision that increases
16 a tax retroactively shall be deemed stricken from the con-
17 ference report or amendment.

18 “(b) If such a point of order is sustained, such mate-
19 rial contained in such conference report or amendment
20 shall be deemed stricken, and the Senate shall recede from
21 its amendment and concur with the further amendment,
22 or concur in the House amendment with a further amend-
23 ed, as the case may be, not so stricken. Any such motion
24 in the Senate shall be debatable for 2 hours. In any case
25 in which such point of order is sustained against a con-

1 ference report (or Senate amendment derived from such
2 conference report by operation of this paragraph), no fur-
3 ther amendment shall be in order.

4 “4. Paragraphs 1, 2, and 3 may be waived only upon
5 the affirmative vote of three-fifths of all Senators duly
6 chosen and sworn, and in every such case the vote shall
7 be determined by the yeas and nays and entered on the
8 journal. Each part of a title or provision that increases
9 a tax retroactively shall be subject to a point of order.
10 No motion for a general waiver shall be entertained.

11 “5. For purposes of this rule, the term ‘increases a
12 tax’ shall be construed to include a change in any deduc-
13 tion, exemption, credit, or similar exclusion that will result
14 in an obligation to pay a larger tax.”.

