

110TH CONGRESS  
1ST SESSION

# S. RES. 206

To provide for a budget point of order against legislation that increases income taxes on taxpayers, including hard-working middle-income families, entrepreneurs, and college students.

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IN THE SENATE OF THE UNITED STATES

MAY 17, 2007

Mr. CORNYN (for himself and Mr. ALLARD) submitted the following resolution; which was referred to the Committee on Rules and Administration

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## RESOLUTION

To provide for a budget point of order against legislation that increases income taxes on taxpayers, including hard-working middle-income families, entrepreneurs, and college students.

1        *Resolved*, That

2        **SECTION 1. POINT OF ORDER AGAINST LEGISLATION THAT**

3                    **RAISES INCOME TAX RATES.**

4        (a) IN GENERAL.—It shall not be in order in the Senate to consider any bill, resolution, amendment, amendment between Houses, motion, or conference report that includes a Federal income tax rate increase. In this subsection, the term “Federal income tax rate increase”

1 means any amendment to subsection (a), (b), (c), (d), or  
2 (e) of section 1, or to section 11(b) or 55(b), of the Inter-  
3 nal Revenue Code of 1986, that imposes a new percentage  
4 as a rate of tax and thereby increases the amount of tax  
5 imposed by any such section.

6 (b) SUPERMAJORITY WAIVER AND APPEAL.—

7 (1) WAIVER.—This section may be waived or  
8 suspended in the Senate only by an affirmative vote  
9 of three-fifths of the Members, duly chosen and  
10 sworn.

11 (2) APPEAL.—An affirmative vote of three-  
12 fifths of the Members of the Senate, duly chosen and  
13 sworn, shall be required in the Senate to sustain an  
14 appeal of the ruling of the Chair on a point of order  
15 raised under this section.

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