

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.

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

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 Sen-
5 ate to consider any bill, resolution, amendment, amend-
6 ment between Houses, motion, or conference report that
7 includes a Federal income tax rate increase. In this sub-
8 section, 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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