

117TH CONGRESS
2D SESSION

H. J. RES. 92

Proposing an amendment to the Constitution of the United States to repeal the sixteenth article of amendment.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 12, 2022

Mr. MOORE of Alabama submitted the following joint resolution; which was referred to the Committee on the Judiciary

JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States to repeal the sixteenth article of amendment.

1 *Resolved by the Senate and House of Representatives*
2 *of the United States of America in Congress assembled*
3 *(two-thirds of each House concurring therein),*

4 SECTION 1. The following article is proposed as an
5 amendment to the Constitution of the United States,
6 which shall be valid to all intents and purposes as part
7 of the Constitution when ratified by the legislatures of
8 three-fourths of the several States within seven years after
9 the date of its submission for ratification:

1 “ARTICLE —

2 “Effective 2 years after the ratification of this article
3 of amendment, the sixteenth article of amendment to the
4 Constitution of the United States is repealed, and the
5 Congress shall have no power to lay and collect taxes on
6 incomes, from whatever source derived, except in time of
7 war declared by the Congress.”.

8 SEC. 2. Not later than 180 days after the ratification
9 of the article of amendment in section 1, the Secretary
10 of the Treasury shall submit a report to Congress con-
11 taining recommendations for any legislation that may be
12 necessary to implement such article.

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