initiated bill that provided for a monetary "special assessment" to pay into a crime victims fund did not violate the clause, because it was a statute that created and raised revenue to support a particular governmental program and was not a law raising revenue to support government generally.[484] An act providing a national currency secured by a pledge of bonds of the United States, which, "in the furtherance of that object, and also to meet the expenses attending the execution of the act," imposed a tax on the circulating notes of national banks was held not to be a revenue measure which must originate in the House of Representatives.[485] Nor was a bill that provided that the District of Columbia should raise by taxation and pay to designated railroad companies a specified sum for the elimination of grade crossings and the construction of a railway station.[486]

The clause is not limited to bills that would increase the taxes collected by the United States, but applies to all tax bills. *In Armstrong v. U.S.*,[487] the United States Court of Appeals for the Ninth Circuit upheld the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA),[488] where the House passed a bill that provided for a net loss in revenue, but the Senate amended the bill to provide a revenue increase of more than $98 billion over three years. The argument was made that the origination clause encompasses only those enactments that increase taxes, so that TEFRA was not a "bill for raising revenue" when it was in the House, but only became one when it was amended in the Senate. The court, however, found that the clause applies to both bills that raise and lower taxes. Other courts that have considered such challenges did not reach the merits, but dismissed the suits based on political question, standing, and other doctrines.[489]

The power of the Senate to amend revenue bills extends to providing for taxes of a different character than those proposed by the House. Thus, the substitution of a corporation tax for an inheritance tax,[490] and the addition of a section imposing an excise tax upon the use of foreign-built pleasure yachts,[491] have been held to be within the Senate's constitutional power.

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[484] United States v. Munoz-Flores, 495 U.S. 385 (1990).
[485] Twin City Bank v. Nebeker, 167 U.S. 196 (1897).
[486] Millard v. Roberts, 202 U.S. 429 (1906).
[487] 759 F.2d 1378, 1381 (9th Cir. 1985).
[488] 96 Stat. 324.
[489] *E.g.*, Texas Ass'n of Concerned Taxpayers v. United States, 772 F.2d 163 (5th Cir. 1985); Moore v. U.S. House of Representatives, 733 F.2d 946 (D.C. Cir. 1984), *cert. denied*, 469 U.S. 1106 (1985).
[490] Flint v. Stone Tracy Co., 220 U.S. 107, 143 (1911).
[491] Rainey v. United States, 232 U.S. 310 (1914).