Resolution in Favor of a U.S. Constitutional Amendment on Judicial Taxation

Summary

This resolution calls on the U.S. Congress to adopt a constitutional amendment that would reaffirm the separation of powers established by the Constitution. The Constitution states that the function of the judiciary is to interpret law not create law. This amendment would stop the judiciary's ongoing encroachment into areas that constitutionally belong to the legislative branch of government, providing that no court of the United States shall have the power to instruct or order a state to levy or increase taxes. To date, ten states (Alaska, Ariz., Colo., La., Mass., Mo., Nev., N.Y., S.D., Tenn.) have petitioned Congress asking that this amendment to the Constitution be sent to the states for their approval. This resolution is, in large part, a reaction to the 1990 U.S. Supreme Court decision, Missouri v. Jenkins, where the high court affirmed a lower court's decision, which held that federal judges have the power to order an increase in state and local taxes.

Model Resolution

WHEREAS, separation of powers is fundamental to the United States Constitution and the power of the federal government is strictly limited; and

WHEREAS, under the United States Constitution, the states are to determine public policy; and

WHEREAS, it is the duty of the judiciary to interpret the law, not to create law; and

WHEREAS, our present federal government has strayed from the intent of our founding fathers and the United States Constitution through inappropriate federal mandates; and

WHEREAS, these mandates by way of statute, rule or judicial decision have forced state governments to serve as the mere administrative arm of the federal government; and

WHEREAS, federal district courts with the acquiescence of the United States Supreme Court, continue to order states to levy or increase taxes to comply with federal mandates; and

WHEREAS, these court actions violate the United States Constitution and the legislative process; and

WHEREAS, the time has come for the people of this great nation and their duly elected representatives in state government, to reaffirm, in no certain terms that the authority to tax under the Constitution of the United States is retained by the people who, by their consent alone, do delegate such power to tax explicitly to those duly elected...
representatives in the legislative branch of government who they choose, such representatives being directly responsible and accountable to those who have elected them; and

WHEREAS, several states have petitioned the United States Congress to propose an amendment to the Constitution of the United States of America; and

WHEREAS, the amendment was previously introduced in Congress; and

WHEREAS, the amendment seeks to prevent federal courts from levying or increasing taxes without representation of the people and against the people's wishes;

NOW THEREFORE BE IT RESOLVED by the (Senate/House) of the State of ______, the (Senate/House) concurring therein:

(1) That the Congress of the United States prepare and submit to the several states an amendment to the Constitution of the United States to add a new article providing as follows: "Neither the Supreme Court nor any inferior court of the United States shall have the power to instruct or order a state or a political subdivision thereof, or an official of such a state or political subdivision, to levy or increase taxes"

(2) That this application constitutes a continuing application in accordance with Article V of the Constitution of the United States.

(3) That the Legislature of the State of ______ also proposes that the legislatures of each of the several states comprising the United States that have not yet made similar request apply to the United States Congress requesting enactment of a appropriate amendment to the United States Constitution, and apply to the United States Congress to propose such an amendment to the United States Constitution.

(4) That the Secretary of State of the State of ______ transmit copies of this Resolution to the President and Vice President of the United States, the presiding officer in each house of legislature in each of the states in the union, the Speaker of the United States House of Representatives, the President of United States Senate and to each member of the state of ______ Congressional Delegation.

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