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ment Act of 1937 in the opinion of this House contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privileges of this House, and that the said bill, with the amendments, be respectfully returned to the Senate with a message communicating this resolution.

The resolution was agreed to.

A motion to reconsider was laid on the table.

§ 16. Tabling Objection to Infringement

Senate Surtax Amendment

§ 16.1 The Senate having amended a House bill relating to excise tax rates by adding a general surtax on income, the House during consideration of the conference report refused to hold that the Senate's action constituted a violation of article I, section 7 of the Constitution, and laid on the table a resolution raising the matter as a question of the privileges of the House.

On June 20, 1968,[1] the House by a vote of yeas 257, nays 162, not voting 14, tabled House Resolution 1222 which sought to return to the Senate H.R. 15414 (a bill relating to excise tax rates) along with Senate amendments which added a surtax on income. The resolution was based on a contention that the Senate amendments contravened the constitutional prerogative of the House to originate revenue bills.

MR. [WILBUR D.] MILLS [of Arkansas]: Mr. Speaker, I call up the conference report on the bill (H.R. 15414) to continue the existing excise tax rates on communication services and on automobiles, and to apply more generally the provisions relating to payments of estimated tax by corporations, and ask unanimous consent that the statement of the managers on the part of the House be read in lieu of the report.[2]

The Clerk read the title of the bill.

THE SPEAKER PRO TEMPORE:[3] Is there objection to the request of the gentleman from Arkansas?

RESOLUTION OFFERED BY MR. GROSS—PRIVILEGE OF THE HOUSE

MR. [H. R.] GROSS [of Iowa]: Mr. Speaker, I rise to a question of privilege of the House and offer a resolution.

THE SPEAKER PRO TEMPORE: The Clerk will report the resolution.

The Clerk read the resolution, as follows:

H. RES. 1222

Resolved, That Senate amendments to the bill, H.R. 15414, in the

1. 114 CONG. REC. 17970–78, 90th Cong. 2d Sess.

2. See § 14.2, supra, for a further discussion of this precedent.

3. Charles M. Price (Ill.).

> opinion of the House, contravene the first clause of the seventh section of the first article of the Constitution of the United States, and are an infringement of the privileges of this House, and that the said bill, with amendments, be respectfully returned to the Senate with a message communicating this resolution.

THE SPEAKER PRO TEMPORE: The gentleman from Iowa [Mr. Gross] is recognized for 1 hour. . . .

REVENUE AND EXPENDITURE CONTROL ACT OF 1968—CONFERENCE REPORT

THE SPEAKER PRO TEMPORE: The gentleman from Iowa [Mr. Gross] has the floor.

MR. GROSS: . . . Mr. Speaker, the legislation now before us, H.R. 15414, represents one of the most direct attempts in the history of the Republic to cut away and destroy one of the most fundamental privileges and rights of this House—the right, the responsibility, and the duty, under the Constitution, to initiate revenue measures.

Section 7 of article I of the Constitution conferred this privilege on the Members of this body, and there are numerous precedents upholding the right of the House—and the House alone—to originate revenue bills.

For example, in 1807 the House refused to agree to Senate amendments that greatly enlarged the scope of a revenue bill. The record of the debate in the House on that day shows that John Randolph of Virginia, assailed the Senate amendments because they went far beyond merely amending the details of the bill as passed by the House.

Randolph believed, and rightly so, that under the Constitution the Senate had no power to amend a money bill by varying the objects of that bill.

I do not claim, of course, that the Senate has no power whatsoever to amend a revenue bill of the House. But I do say it cannot, under the guise of an amendment, propose new revenue legislation. . . .

MR. MILLS: . . . If the Members of the House will turn to the Constitution to refresh their recollection of article I, section 7, clause 1, they will observe that it reads as follows:

> All bills for raising revenue shall originate in the House of Representatives; but the Senate may propose or concur with amendments as on other bills.

There have been several instances where the question of the constitutionality involving this issue has been argued before the Supreme Court and where the Court has rendered decisions. Let me go back in history for two instances—and in these cases not as far back as the gentleman from Iowa went for his precedents in support of his argument.

I would like to point out how the Supreme Court has ruled on this matter. In *Flint* v. *Stone Tracy Co.,* 220 U.S. 107, 143, in 1911, the court held that the substitution of a corporate tax by the Senate for an inheritance tax passed by the House was constitutional. . . .

In another case also the Supreme Court upheld an amendment by the Senate of a tax bill. In this case the Senate added a section imposing an excise tax upon the use of foreign-built pleasure yachts. The Supreme Court in this case, *Rainey* v. *United States,* 232 U.S. 310 (1914), decided that the

amendment did not contravene article I, section 7, clause 1 of the Constitution. . . .

MR. GROSS: Mr. Speaker, I move the previous question on the resolution.

MR. MILLS: Mr. Speaker, I move to lay the resolution offered by the gentleman from Iowa on the table.

THE SPEAKER PRO TEMPORE: The question is on the motion offered by the gentleman from Arkansas.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

MR. MILLS: Mr. Speaker, on that question I demand the yeas and nays. The yeas and nays were ordered.

MR. [HALE] BOGGS [of Louisiana]: Mr. Speaker, a parliamentary inquiry.

THE SPEAKER PRO TEMPORE: The gentleman will state it.

MR. BOGGS: Am I correct in understanding that a vote "yea" is in favor of the motion offered by the gentleman from Arkansas, which would mean we would go back to orderly debate on this conference report?

THE SPEAKER PRO TEMPORE: The gentleman is correct. The motion is to lay the resolution on the table.

The question was taken; and there were—yeas 257, nays 162, not voting 14 . . . .

So the motion to table the resolution was agreed to. . . .

A motion to reconsider was laid on the table.

MR. MILLS: Mr. Speaker, I renew my request that the statement of the managers on the part of the House be read in lieu of the report.

THE SPEAKER:[4] Is there objection to the request of the gentleman from Arkansas?

There was no objection.

§ 17. Referring Objection to Committee

Senate Authorization to Use Securities Proceeds as Debt Transaction

§ 17.1 The House agreed to refer to the Committee on the Judiciary a resolution which alleged that a Senate joint resolution "authorizing the Secretary of the Treasury to use as a public-debt transaction certain proceeds of securities hereafter issued under authority of the Second Liberty Loan Act . . . to effectuate [an Anglo-American debt agreement]" infringed upon the constitutional powers of the House in the matter of revenue.

On May 14, 1946,[5] the House by voice vote agreed to a motion to refer to the Committee on the Judiciary a resolution alleging that Senate Joint Resolution 138 infringed upon the constitutional prerogative of the House to originate revenue-raising bills.

MR. [HAROLD] KNUTSON [of Minnesota]: Mr. Speaker, I rise to present

4. John W. McCormack (Mass.).

5. 92 CONG. REC. 5000–12, 79th Cong. 2d Sess.