AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

REVENUE

See also "Constitutionality of Amendments," pp. 52–54, 683–686.

Constitution, Article I, Section 7

[Proposals To Raise Revenue]

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.

Bills Raising Revenue Originate in the House:

The House on various occasions has returned to the Senate bills which the Senate had passed which the House held violated its prerogatives to originate revenue measures.[1]

The following types of proposals originating in the Senate were returned by the House or decided by the Senate to be an infringement of the House's constitutional privilege with respect to originating revenue legislation:

(1) Providing for a bond issue; [2]

(2) Increasing postal rates on certain classes of mail matter; [3]

(3) Exempting for a specific period persons from payment of income taxes on the proceeds of sales of certain vessels if reinvested in new ship construction; [4]

(4) Providing for a tax on motor-vehicle fuels in the District of Columbia and other District of Columbia tax measures; [5]

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[1] Mar. 12, 1953, 83-1, *Record*, pp. 1897–98; Jan. 22, 23, and Feb. 3, 1925, 68-2, *Journal*, pp. 105, 109, 145; Jan. 16, 1936, 74-2, *Journal*, p. 29; Mar. 31, 1937, 79-1, *Journal*, p. 189; Mar. 2, 1917, 64-2, *Record*, pp. 4760, 4763; *see also* Mar. 16, 1953, 83-1, *Record*, pp. 1978–79; July 2, 1960, 86-2, *Record*, pp. 15664, 15709. For other instances, *see* Mar. 3, 1859, June 30, 1864, June 14, 1878, Feb. 17, 1905, Mar. 1, 1905, Dec. 14, 1905.

[2] Apr. 3, 4, and May 9, 1933, 73-1, *Record*, pp. 1131–32, 1207–09, 3057–59.

[3] Jan. 22, 23, and Feb. 3, 1925, 68-2, *Journal*, pp. 105, 109, 145, *Record*, pp. 2273–74, 2344–55, 2358, 2939.

[4] Feb. 6 and 7, 1928, 70-1, *Journal*, p. 155, *Record*, pp. 2342, 2519.

[5] Jan. 16, 1924, 68-1, *Journal*, p. 101, *Record*, pp. 1025–27; *See* May 11, 1970, 91-2, *Record*, pp. 14906–28, 15145–50.

(5) Agricultural appropriation bill in 1905 with a particular amendment on revenue thereto; [6]

(6) Repealing certain provisions of law relative to publicity of income tax rates, with an amendment increasing individual income tax rates; [7]

(7) Concurrent resolution interpreting the meaning of the Tariff Act of 1922 with respect to imported broken rice; [8] and

(8) The Naval Appropriation bill for 1918 amended to provide for a bond issue of $150,000,000.[9]

Constitutionality of Amendments or Bills—Question of Passed on by Senate:

See also "Constitutionality of Amendments," pp. 52–54, 683–686.

Under the precedents of the Senate, points of order as to the constitutionality of a bill or amendments proposing to raise revenue will be submitted to the Senate for decision; the Chair or Presiding Officer has no power or authority to pass thereon.[10]

A point of order on one occasion was made against a bill that it was revenue raising; it was submitted to the Senate, and subsequently laid on the table by voice vote.[11]

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[6] Feb. 16, 1905, 58–3, *Record*, p. 2730.

[7] Mar. 28, 1935, 74–1, *Journal*, pp. 228–30, *Record*, pp. 4584–94, 4613.

[8] Jan. 12 and 16, 1928, 70–1, *Journal*, pp. 104, 110, *Record*, pp. 1391, 1513, 1529.

[9] Mar. 2, 1917, 64–2, *Journal*, p. 220, *Record*, pp. 4735, 4760–63, 4827.

[10] June 16, 1924, 68–1, *Journal*, p. 101, *Record*, pp. 1025–27; Sept. 1, 1965, 89–1, *Record*, pp. 22583, 22589; Mar. 2, 1931, 71–3, *Journal*, p. 317; July 14, 1955, 84–1, *Record*, p. 10542; Apr. 15, 1948, 80–2, *Record*, pp. 4493–94; May 8, 1946, 79–2, *Record*, pp. 4604–5, 4689; May 31, 1939, 76–1, *Journal*, p. 344, *Record*, pp. 6339–49; Dec. 16, 1937, 75–2, *Record*, p. 1615; Mar. 28, 1935, 74–1, *Journal*, pp. 228–29; Dec. 17, 1932, 72–2, *Journal*, p. 48; Dec. 16, 1937, 75–2, *Journal*, p. 45, *Record*, p. 1613; June 7, 1961, 87–1, *Record*, pp. 9749–50; Aug. 3, 1977, 95–1, *Record*, pp. 26313–20; *see also* Aug. 20, 1940, 76–3, *Journal*, p. 560, *Record*, pp. 10594, 10627, 10642, 10644; May 3, 1984, 98–2, *Record*, pp. 10859, 10870; Oct. 1969, 91–1, *Record*, p. 28267; Sept. 26, 1967, 90–1, *Record*, p. 26823; Aug. 3, 1977, 95–1, *Record*, pp. 26313–20; Oct. 7, 1983, 97–2, *Record*, pp. 27781–83; July 12, 1983, 98–1, *Record*, p. 18609; Apr. 7, 1884, 48–1, *Record*, p. 2720; June 28, 1980, 96–2, *Record*, pp. 17638–40; Jan. 14, 1891, 51–2, *Record*, p. 1319; Aug. 30, 1922, 76–2, *Record*, pp. 11964, 11965, *Journal*, p. 418; Dec. 17, 1932, 72–2, *Journal*, p. 48, *Record*, p. 627; Feb. 3, 1925, 68–2, *Journal*, p. 145, *Record*, p. 2939; Jan. 23, 1925, 68–2, *Journal*, p. 109, *Record*, pp. 2344–55, 2358; Jan. 22, 1925, 68–2, *Journal*, p. 105, *Record*, pp. 2273, 2274; Mar. 30, 1898, 55–2, *Record*, p. 3356; *see also* Apr. 28, 1933, 73–1. *Record*, p. 2551; Jan. 16, 1933, 72–2. *Record*, pp. 1867–68; Sept. 7, 1988, 100–2, *Record*, p. S 11794.

[11] Mar. 2, 1931, 71–3, *Journal*, p, 317.

Revenue Bills and Amendments Originating in Senate—Held in Order:

A Senate amendment to a House bill which provides for tax refunds is not a revenue-raising measure, and may originate in the Senate.[12]

The following Senate amendments to House bills are in order: To impose a tax on another commodity, to a House bill containing a provision for raising revenue on certain commodities;[13] an amendment repealing the 1911 reciprocity act with Canada, to a bill amending a tariff act.[14]

Veto, Hour of Overriding Announced From Chair:

See "Time of Passage Over Veto Announced," p. 1388.

REVISION OF REMARKS

See "Congressional Record," pp. 643–654.

RIGHT TO FLOOR

See "Floor Privileges," pp. 844–848.

RIGHT TO SEAT IN SENATE

See "Floor Privileges of Senators-Elect," p. 707.

ROLLCALL

See "Quorum," pp. 1038–1078; "Voting," pp. 1397–1437.

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[12] *See* House precedent, Jan. 16, 1933, 72-2, *Record*, pp. 1867–68.
[13] Dec. 17, 1932, 72-2, *Journal*, p. 48.
[14] May 29, 1912, 62-2, *Record*, p. 7375.