

## SENATE JOINT RESOLUTION 6

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SJ 9/00 - JPR

2001 Regular Session  
11r0491

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By: **Senators Mooney and Baker**

Introduced and read first time: January 19, 2001

Assigned to: Budget and Taxation

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### SENATE JOINT RESOLUTION

1 A Senate Joint Resolution concerning

2 **Federal Constitutional Amendment - Judicial Taxation**

3 FOR the purpose of memorializing the Congress of the United States to propose a  
4 federal constitutional amendment providing that no federal court shall have the  
5 power to levy or increase taxes; calling upon the members of the Maryland  
6 Congressional Delegation to utilize their resources and influence to ensure  
7 passage of such an amendment to the United States Constitution; and proposing  
8 that the legislatures of each of the several states of the United States apply to  
9 the Congress requesting enactment of such an amendment to the United States  
10 Constitution.

11 WHEREAS, In a five-to-four decision on April 18, 1990, the United States  
12 Supreme Court extended the power of the judicial branch of government beyond any  
13 defensible bounds; and

14 WHEREAS, In *Missouri v. Jenkins* (110 Sup. Ct. 1651 (1990)), the U.S. Supreme  
15 Court held that a federal court has the power to order an increase in state and local  
16 taxes; and

17 WHEREAS, This unprecedented decision violates the fundamental tenet of  
18 separation of powers: the federal judiciary, who serve for life and who are answerable  
19 to no one, should not have control over the power of the purse; and

20 WHEREAS, In response to this decision, several members of Congress have  
21 introduced a constitutional amendment to reestablish a principle that has been well  
22 settled: judges do not have the power to tax; and

23 WHEREAS, The passage of that constitutional amendment, first by a  
24 two-thirds majority in both houses of Congress and then by three-fourths of the  
25 several states' legislatures or conventions, would serve not only to reverse an  
26 unfortunate decision, but also to reassert the legislature's constitutional role in  
27 maintaining a strong tripartite system of government, a system in which each of the  
28 branches is constrained by the others; and

29 WHEREAS, The proposed constitutional amendment is a long overdue response  
30 to a federal judiciary that, in the pursuit of seemingly good ends, fails to recognize the  
31 constitutional limits on its power; and

1 WHEREAS, In addition to being introduced in the U.S. Congress the  
2 constitutional amendment has also been proposed by the states of Alabama, Alaska,  
3 Arizona, Colorado, Delaware, Illinois, Kansas, Louisiana, Massachusetts, Michigan,  
4 Missouri, Nevada, New Hampshire, New York, Oklahoma, Pennsylvania, South  
5 Carolina, South Dakota, Tennessee, Utah, and West Virginia; and

6 WHEREAS, The amendment seeks properly to prevent federal courts from  
7 levying or increasing taxes without representation of the people and against the  
8 people's wishes; now, therefore, be it

9 RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That the  
10 General Assembly hereby memorializes the U.S. Congress to propose and submit to  
11 the several states for ratification no later than January 1, 2002, an amendment to the  
12 Constitution of the United States, the text of which amendment shall read:

13 "Neither the Supreme Court nor any inferior court of the United States shall  
14 have the power to instruct or order a state or political subdivision thereof, or an  
15 official of such state or political subdivision, to levy or increase taxes."; and be it  
16 further

17 RESOLVED, That the General Assembly calls upon each Marylander serving in  
18 the U.S. House of Representatives and the U.S. Senate to utilize immediately the full  
19 measure of their resources and influence in order to ensure the passage of an  
20 amendment to the Constitution of the United States providing that no federal court  
21 shall have the power to levy or increase taxes; and be it further

22 RESOLVED, That the General Assembly also proposes that the legislatures of  
23 the several states of the United States which have not yet made similar applications  
24 apply to the Congress requesting enactment of an appropriate amendment to the  
25 United States Constitution; and be it further

26 RESOLVED, That copies of this Resolution be transmitted by the Department of  
27 Legislative Services to the Secretary of State and to the presiding officer and minority  
28 party leader in each house of the legislatures of the several states of the United  
29 States, the Speaker of the U.S. House of Representatives, and the President of the  
30 U.S. Senate; and be it further

31 RESOLVED, That a copy of this Resolution be forwarded by the Department of  
32 Legislative Services to the Maryland Congressional Delegation: Senators Paul S.  
33 Sarbanes and Barbara A. Mikulski, Senate Office Building, Washington, D.C. 20510;  
34 and Representatives Wayne T. Gilchrest, Robert L. Ehrlich, Jr., Benjamin L. Cardin,  
35 Albert R. Wynn, Steny Hamilton Hoyer, Roscoe G. Bartlett, Elijah E. Cummings, and  
36 Constance A. Morella, House Office Building, Washington, D.C. 20515.