

114TH CONGRESS  
1ST SESSION

# S. 252

To prohibit the consideration of any bill by Congress unless a statement on tax transparency is provided in the bill.

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IN THE SENATE OF THE UNITED STATES

JANUARY 26, 2015

Mr. CORNYN introduced the following bill; which was read twice and referred to the Committee on Rules and Administration

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## A BILL

To prohibit the consideration of any bill by Congress unless a statement on tax transparency is provided in the bill.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Transparency Act  
5 of 2015”.

6 **SEC. 2. TAX EFFECT TRANSPARENCY.**

7 (a) IN GENERAL.—Chapter 2 of title 1, United  
8 States Code, is amended by inserting after section 102 the  
9 following:

1 **“§ 102a. Tax effect transparency**

2       “(a) IN GENERAL.—Each Act of Congress, bill, reso-  
3 lution, conference report thereon, or amendment thereto,  
4 that modifies Federal tax law shall contain a statement  
5 describing the general effect of the modification on Fed-  
6 eral tax law.

7       “(b) FAILURE TO COMPLY.—

8               “(1) IN GENERAL.—A failure to comply with  
9 subsection (a) shall give rise to a point of order in  
10 either House of Congress, which may be raised by  
11 any Senator during consideration in the Senate or  
12 any Member of the House of Representatives during  
13 consideration in the House of Representatives.

14               “(2) NONEXCLUSIVITY.—The availability of a  
15 point of order under this section shall not affect the  
16 availability of any other point of order.

17       “(c) DISPOSITION OF POINT OF ORDER IN THE SEN-  
18 ATE.—

19               “(1) IN GENERAL.—Any Senator may raise a  
20 point of order that any matter is not in order under  
21 subsection (a).

22               “(2) WAIVER.—

23                       “(A) IN GENERAL.—Any Senator may  
24 move to waive a point of order raised under  
25 paragraph (1) by an affirmative vote of three-  
26 fifths of the Senators duly chosen and sworn.

1           “(B) PROCEDURES.—For a motion to  
2 waive a point of order under subparagraph (A)  
3 as to a matter—

4           “(i) a motion to table the point of  
5 order shall not be in order;

6           “(ii) all motions to waive one or more  
7 points of order under this section as to the  
8 matter shall be debatable for a total of not  
9 more than 1 hour, equally divided between  
10 the Senator raising the point of order and  
11 the Senator moving to waive the point of  
12 order or their designees; and

13           “(iii) a motion to waive the point of  
14 order shall not be amendable.

15       “(d) DISPOSITION OF POINT OF ORDER IN THE  
16 HOUSE OF REPRESENTATIVES.—

17           “(1) IN GENERAL.—If a Member of the House  
18 of Representatives makes a point of order under this  
19 section, the Chair shall put the question of consider-  
20 ation with respect to the proposition of whether any  
21 statement made under subsection (a) was adequate  
22 or, in the absence of such a statement, whether a  
23 statement is required under subsection (a).

1           “(2) CONSIDERATION.—For a point of order  
2 under this section made in the House of Representa-  
3 tives—

4           “(A) the question of consideration shall be  
5 debatable for 10 minutes, equally divided and  
6 controlled by the Member making the point of  
7 order and by an opponent, but shall otherwise  
8 be decided without intervening motion except  
9 one that the House of Representatives adjourn  
10 or that the Committee of the Whole rise, as the  
11 case may be;

12           “(B) in selecting the opponent, the Speak-  
13 er of the House of Representatives should first  
14 recognize an opponent from the opposing party;  
15 and

16           “(C) the disposition of the question of con-  
17 sideration with respect to a measure shall be  
18 considered also to determine the question of  
19 consideration under this section with respect to  
20 an amendment made in order as original text.

21           “(e) RULEMAKING AUTHORITY.—The provisions of  
22 this section are enacted by the Congress—

23           “(1) as an exercise of the rulemaking power of  
24 the House of Representatives and the Senate, re-  
25 spectively, and as such they shall be considered as

1 part of the rules of each House, respectively, or of  
2 that House to which they specifically apply, and  
3 such rules shall supersede other rules only to the ex-  
4 tent that they are inconsistent therewith; and

5 “(2) with full recognition of the constitutional  
6 right of either House to change such rules (so far  
7 as relating to such House) at any time, in the same  
8 manner, and to the same extent as in the case of  
9 any other rule of such House.”.

10 (b) CLERICAL AMENDMENT.—The table of sections  
11 at the beginning of chapter 2 of title 1, United States  
12 Code, is amended by inserting after the item relating to  
13 section 102 the following new item:

“102a. Tax effect transparency.”.

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