

103^D CONGRESS
1ST SESSION

H. CON. RES. 10

Expressing the sense of the Congress that tax legislation should not take effect earlier than 90 days after implementing regulations are issued.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. NEAL of North Carolina submitted the following concurrent resolution;
which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Expressing the sense of the Congress that tax legislation should not take effect earlier than 90 days after implementing regulations are issued.

1 *Resolved by the House of Representatives (the Senate*
2 *concurring)*, That it is the sense of the Congress that no
3 provision of law affecting the tax liability of any person
4 should take effect earlier than the day 90 days after the
5 date on which regulations implementing such provision are
6 issued by the Internal Revenue Service.