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HOUSE JOINT MEMORIAL 50

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

FRANK BIRD

A JOINT MEMORIAL

REQUESTING AN AMENDMENT TO THE UNITED STATES CONSTITUTION ON
THE SUBJECT OF JUDICIAL TAXATION.

WHEREAS, separation of powers is fundamental to the
United States constitution and the power of the federal
government is strictly limited; and

WHEREAS, under the United States constitution, the states
are to determine public policy; and

WHEREAS, it is the duty of the judiciary to interpret the
law, not to create law; and

WHEREAS, our present federal government has strayed from
the intent of our founding fathers and the United States
constitution through inappropriate federal mandates; and

WHEREAS, these mandates by way of statute, rule or
judicial decision have forced state governments to serve as

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1 mere administrative arms of the federal government; and

2 WHEREAS, federal district courts, with the acquiescence
3 of the United States supreme court, continue to order states
4 to levy or increase taxes to comply with federal mandates; and

5 WHEREAS, these court actions violate the United States
6 constitution and the legislative process; and

7 WHEREAS, the time has come for the people of this great
8 nation and their duly elected representatives in state
9 government to reaffirm, in no uncertain terms, that the
10 authority to tax under the United States constitution is
11 retained by the people who, by their consent alone, do
12 delegate such power to tax explicitly to those duly elected
13 representatives in the legislative branch of government they
14 choose, such representatives being directly responsible and
15 accountable to those who have elected them; and

16 WHEREAS, several states have petitioned congress to
17 propose an amendment to the United States constitution; and

18 WHEREAS, the amendment was previously introduced in
19 congress; and

20 WHEREAS, the amendment seeks to prevent federal courts
21 from levying or increasing taxes without representation of the
22 people and against the people's wishes;

23 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
24 STATE OF NEW MEXICO that congress be requested to prepare and
25 submit to the several states an amendment to the United States

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1 constitution to add a new article providing as follows:

2 "Neither the Supreme Court nor any inferior court of the
3 United States shall have the power to instruct or order a
4 state or a political subdivision thereof, or an official of
5 such a state or political subdivision, to levy or increase
6 taxes."; and

7 BE IT FURTHER RESOLVED that this application constitute a
8 continuing application in accordance with Article V of the
9 United States constitution; and

10 BE IT FURTHER RESOLVED that the legislature of New Mexico
11 also propose that the legislatures of each of the several
12 states comprising the United States that have not yet made
13 similar request apply to congress requesting passage of an
14 appropriate amendment to the United States constitution, and
15 apply to congress to propose such an amendment to the United
16 States constitution; and

17 BE IT FURTHER RESOLVED that copies of this memorial be
18 transmitted to the president and vice president of the United
19 States, the presiding officer in each house of legislature in
20 each of the states in the union, the speaker of the United
21 States house of representatives, the president of United
22 States senate and each member of the New Mexico congressional
23 delegation.

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998
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6 February 10, 1998
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8 Mr. Speaker:
9

10 Your VOTERS AND ELECTIONS COMMITTEE, to whom has
11 been referred
12

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15 has had it under consideration and reports same WITHOUT
16 RECOMMENDATION, and thence referred to the TAXATION AND
17 REVENUE COMMITTEE.

18 Respectfully submitted,
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22 _____
23 Edward C. Sandoval, Chairman
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1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

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4 Adopted _____ Not Adopted _____

5
6 (Chief Clerk)

(Chief Clerk)

7
8
9 Date _____

10 The roll call vote was 6 For 4 Against

11 Yes: 6

12 No: Coll, Garcia, J. P. Taylor, Sandoval

13 Excused: Lujan, Sanchez

14 Absent: None

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