

Chapter 18-The 16th Amendment

The Government Printing Office (GPO) is the official keeper of government documents, and it makes available to all citizens its documents, from budget reports to historical documents. One such document is a treatise on the Constitution and the Bill of Rights along with relevant Supreme Court decisions and the history pertaining to the topic in question.

The following are excerpts from the GPO document concerning the Sixteenth Amendment. These excerpts explain the history and reasons for the amendment's enactment (pages 1951-1964). The document may be found at the following web site: <http://www.gpoaccess.gov/constitution/html/amdt16.html>.

The 16th Amendment states:

“The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.”

It then goes into the history and purpose of the amendment, stating: *“The ratification of this Amendment was the direct consequence of the Court's decision in 1895 in Pollock v. Farmers' Loan & Trust Co.,”* (Pollock v. Farmers' Loan & Trust Company, 157 U.S. 429 (1895))

The Pollock case was an important Supreme Court case that ruled that a tax on income derived from real property was a direct tax under the Constitution; and thus it had to be apportioned to the individual states.

The GPO continues, stating: *“A tax on incomes derived from property, the Court declared, was a “direct tax” which Congress under the terms of Article I, Sec. 2, and Sec. 9, could impose only by the rule of apportionment according to population”*

If things are working as they should; direct taxes must be apportioned to the states as outlined in the Constitution.