

AMENDMENT XVI.⁷

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.

§ 235. Taxes on incomes.

⁷The 16th amendment to the Constitution of the United States was proposed to the legislatures of the several States by the 61st Congress on July 16, 1909, and was declared, in a proclamation of the Secretary of State dated February 25, 1913, to have been ratified by the legislatures of 36 of the 48 States. The dates of ratification were: Alabama, August 10, 1909; Kentucky, February 8, 1910; South Carolina, February 19, 1910; Illinois, March 1, 1910; Mississippi, March 7, 1910; Oklahoma, March 10, 1910; Maryland, April 8, 1910; Georgia, August 3, 1910; Texas, August 16, 1910; Ohio, January 19, 1911; Idaho, January 20, 1911; Oregon, January 23, 1911; Washington, January 26, 1911; Montana, January 30, 1911; Indiana, January 30, 1911; California, January 31, 1911; Nevada, January 31, 1911; South Dakota, February 3, 1911; Nebraska, February 9, 1911; North Carolina, February 11, 1911; Colorado, February 15, 1911; North Dakota, February 17, 1911; Kansas, February 18, 1911; Michigan, February 23, 1911; Iowa, February 24, 1911; Missouri, March 16, 1911; Maine, March 31, 1911; Tennessee, April 7, 1911; Arkansas, April 22, 1911 (after having rejected it at the session begun January 9, 1911); Wisconsin, May 26, 1911; New York, July 12, 1911; Arizona, April 6, 1912; Minnesota, June 11, 1912; Louisiana, June 28, 1912; West Virginia, January 31, 1913; Delaware, February 3, 1913; Wyoming, February 3, 1913; New Mexico, February 3, 1913. Ratification was completed on February 3, 1913. The amendment was subsequently ratified by New Jersey, February 4, 1913; Vermont, February 19, 1913 (after having rejected the amendment January 17, 1911); Massachusetts, March 4, 1913; New Hampshire, March 7, 1913 (after having rejected the amendment March 2, 1911). The amendment was rejected by Rhode Island, April 29, 1910; Utah, March 9, 1911; Connecticut, June 28, 1911; and Florida, May 31, 1913. Pennsylvania and Virginia did not complete action.