

16th Amendment to the Constitution, provided as follows:

“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.”

The direct result of this amendment is clearly stated in the amendment itself as I have just read it to you.

The direct result was to expressly take away apportionment, census and enumeration.

The indirect results were even more far-reaching.

Since the adoption of this amendment, Congress has had power to levy a direct tax on incomes and thus to tax citizens of one State out of proportion to citizens of other States.

We, the People, in relaxing the rules, gave up our chief safeguard against unfair, direct taxation, because, now, a majority of Federal legislators, responsible only to the localities from which they were severally elected and to which they must account, have been given power to levy income taxes on citizens who are not their constituents out of proportion to their own constituents.