



DEPARTMENT OF STATE  
OFFICE OF THE SOLICITOR  
MEMORANDUM

CHIEF CLERK  
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February 15, 1915.

Ratification of the 16th Amendment to the Constitution  
of the United States.

The Secretary has referred to the Solicitor's Office for determination the question whether the notices of ratifications by the several states of the proposed 16th amendment to the Constitution are in proper form, and if they are found to be in proper form, it is requested that this office prepare the necessary announcement to be made by the Secretary of State under Section 205 of the Revised Statutes.

The 61st Congress of the United States, at the first session thereof, passed the following resolution which was deposited in the Department of State July 31, 1909:

"Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislatures of three-fourths of the several States, shall be valid to all intents and purposes as a part of the Constitution:

"Article XVI. 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."

On July 27, 1909, the following concurrent resolution was passed by Congress:

"Resolved by the Senate (the House of Representatives concurring), That the President of the United States be requested to transmit forthwith to the executives of the several States of the United States copies of the article of amendment proposed by Congress to the State legislatures

to amend the Constitution of the United States, passed July twelfth, nineteen hundred and nine, respecting the power of Congress to lay and collect taxes on incomes, to the end that the said States may proceed to act upon the said article of amendment; and that he request the executive of each state that may ratify said amendment to transmit to the Secretary of State a certified copy of such ratification."

On July 26, 1907, <sup>1909</sup> being the day before the above resolution was passed, the Secretary of State sent to the Governors of the several States certified copies of the joint resolution of Congress proposing the 16th amendment to the Constitution with the following letter of transmission:

"I have the honor to enclose a certified copy of a Resolution of Congress, entitled 'Joint Resolution Proposing an Amendment to the Constitution of the United States,' with the request that you cause the same to be submitted to the Legislature of your State for such action as may be had, and that a certified copy of such action be communicated to the Secretary of State, as required by Section 205, Revised Statutes of the United States. (See overleaf.) [Note: Reference here is to R. S. Sec. 205 which is quoted infra.]  
"An acknowledgment of the receipt of this communication is requested."

Section 205 of the Revised Statutes provides:

"Whenever official notice is received at the Department of State that any amendment proposed to the Constitution of the United States has been adopted, according to the provisions of the Constitution, the Secretary of State shall forthwith cause the amendment to be published in the newspapers authorized to promulgate the laws, with his certificate, specifying the States by which the same may have been adopted, and that the same has become valid, to all intents and purposes, as a part of the Constitution of the United States."

The Department has received information from forty-two states with reference to the action taken by the legislatures of those states on the resolution of Congress proposing the 16th amendment to the Constitution. It appears from this information that four states (Connecticut,

New Hampshire, Rhode Island, and Utah) have rejected the amendment. The remaining thirty-eight states have taken action purporting to ratify the amendment, the State of Arkansas being one of these states. Although the Governor of Arkansas had previously notified the Department that the legislature of that state had refused to ratify the amendment, information was subsequently received indicating that the legislature had reconsidered this action and voted to ratify the proposed amendment.

In all cases in which the legislatures appear to have acted favorably upon the proposed amendment, either the Governor or some other state official has transmitted to the Department a certified copy of the resolution passed by the particular legislature, except in the case of Minnesota, in which case the secretary of the Governor merely informed the Department that the state legislature had ratified the proposed amendment and that the Governor had approved the ratification.

The following list shows the order in which the amendment was ratified by the legislatures of the various states, the date given being the date upon which the resolution was passed by the legislature, or if this information does not appear on the certified copy of the resolution on file in the Department, the date indicated is that upon which the resolution of the state legislature was approved by the Governor:

Alabama	August 17, 1909.	"Approved". Does not appear whether Governor signed.
Kentucky	February 8 or 9, 1910	Date passed by legislature. Not signed by Governor; Legislature acted on resolution of Congress before it was transmitted to it by Governor.
South Carolina	February 19, 1910.	Date passed by legislature. Signed by Governor.
Illinois	March 1, 1910.	Date passed by legislature. Not signed by Governor.

Mississippi	March 7, 1910.	Date passed by legislature. Signed by Governor.
Oklahoma	March 14, 1910.	Date signed by Governor.
Maryland	April 8, 1910.	"Approved". Not signed by Governor.
Georgia	August 3, 1910.	"Approved". Doesn't appear whether Governor signed.
Texas	August 17, 1910.	Date signed by Governor.
Ohio	January 19, 1911.	"Adopted". Doesn't appear whether signed by Governor, - likely not.
Idaho	January 20, 1911.	Date passed by legislature. Not signed by Governor.
Oregon	January 23, 1911.	Date passed by legislature. Not signed by Governor.
Washington	January 26, 1911.	Date passed by legislature. Not signed by Governor. Governor signed.
California	January 31, 1911.	Date passed by legislature. Doesn't appear
Montana	January 31, 1911.	Date signed by Governor.
Indiana	February 6, 1911.	Date signed by Governor.
Nevada	February 8, 1911.	"Approved". Doesn't appear whether signed by Governor.
North Carolina	February 11, 1911.	Date passed by legislature. Not signed by Governor.
Nebraska	February 11, 1911.	Date signed by Governor.
Kansas	February 18, 1911.	Date passed by legislature. Signed by Governor.
Colorado	February 20, 1911.	Date signed by Governor.
North Dakota	February 21, 1911.	Date signed by Governor.
Michigan	February 23, 1911.	Date passed by legislature. Not signed by the Governor but it is attested by the Governor.
Iowa	February 27, 1911.	Date signed by Governor.
Missouri	March 16, 1911.	Date passed by legislature. Doesn't appear whether signed by Governor.
Maine	March 31, 1911.	Date passed by legislature. Signed by Governor.
Tennessee	April 7, 1911.	Date passed by legislature. Signed by Governor.
Arkansas	April 22, 1911.	Date passed by legislature. Governor vetoed June 1, 1912. March 28, 1911. Governor informed Secretary of State legislature had failed to pass resolution. So first rejected and subsequently ratified.
Wisconsin	May 26, 1911.	Date received by Secretary of State of Wisconsin. Not signed by Governor.
New York	July 12, 1911.	Date passed by legislature. Not signed by Governor.
South Dakota	February 3, 1912.	Date filed by State Secretary of State. Not signed by Governor. No date of adoption given.
Arizona	April 9, 1912.	Not clear whether date passed by legislature or signed by Governor.

Minnesota	June 11, 1912.	Date passed by legislature. Signed by Governor. Secretary of Governor merely informs Department and no resolution of legislature enclosed.
Louisiana	July 1, 1912.	Date passed by legislature. Signed by Governor.
Delaware	February 3, 1913.	Date passed by legislature. Not signed by Governor.
Wyoming	February 3, 1913.	Doesn't appear whether date passed by legislature or signed by Governor.
New Jersey	February 5, 1913.	Signed by Governor.
New Mexico	February 5, 1913.	Date signed by Governor.
		Date signed by Governor.

Ratification by Arkansas. Power of the Governor to veto.

It will be observed from the above record that the Governor of the State of Arkansas vetoed the resolution passed by the legislature of that State. It is submitted, however, that this does not in any way invalidate the action of the legislature or nullify the effect of the resolution, as it is believed that the approval of the Governor is not necessary and that he has not the power of veto in such cases. (See Solicitor's memorandum on this subject dated April 20, 1911.)

Power of a State to Ratify after having once Rejected the Proposed Amendment.

It will also be observed that Arkansas ratified the proposed 16th Amendment after having previously rejected it. It would appear that the Legislature of a State may act adversely any number of times and it still has the right to act favorably and the ratification is as valid as if it had never acted adversely on the question. New Jersey ratified the 13th Amendment after having rejected it. In the case of the 14th Amendment, four States acted similarly (North Carolina, South Carolina, Georgia, Virginia).

In all these cases the states which had taken action ratifying the various amendments before the Secretary's announcement was made were

included by the Secretary of State in the list of states ratifying.

In the case of the 14th Amendment, all the states mentioned above except Virginia, which state ratified the amendment after the Secretary's announcement was made, were included in the declaration of the Secretary of State. (See Solicitor's memorandum on the subject of Kentucky's ratification of the 16th Amendment, dated March 21, 1912.)

Kentucky's Ratification.

It is to be noted that the Kentucky legislature passed a resolution ratifying the proposed 16th Amendment before a copy of the resolution of Congress was transmitted to that body by the Governor and that when the Governor received the certified copy of the Joint Resolution of Congress from the Secretary of State and transmitted it to the legislature, the latter refused to act on it. Inasmuch as there is no statute or other law or Congressional action which might properly be regarded as preventing the legislature's acting upon the Resolution of Congress proposing an amendment to the Constitution until a copy of the Resolution has been sent by the Secretary of State to the Governor and until the latter officer has transmitted the same to the legislature, it is believed that the legislature of Kentucky has validly ratified the proposed 16th Amendment. (See Solicitor's memorandum on the subject of Kentucky's ratification of the 16th Amendment, dated March 21, 1912.)

Errors in Resolutions of State Legislatures in quoting the Proposed 16th Amendment.

In the certified copies of the resolutions passed by the legislatures of the several states ratifying the proposed 16th amendment, it appears that only four of these resolutions (those submitted by Arizona, North Dakota, Tennessee and New Mexico) have quoted absolutely accurately and correctly the 16th amendment as proposed by Congress. The other thirty-three resolutions all contain errors either of punctuation, capitalization, or

wording. Minnesota, it is to be remembered, did not transmit to the Department a copy of the resolution passed by the legislature of that state. The resolutions passed by twenty-two states contain errors only of capitalization or punctuation, or both, while those of eleven states contain errors in the wording. The following is a list of the states indicating the errors made:

Alabama	Error of punctuation.
Kentucky	Errors of punctuation and capitalization.
South Carolina	Error of capitalization.
Illinois	Error of capitalization; "enumeration" instead of "enumeration".
Mississippi	"The" omitted before "Congress"; errors of punctuation and capitalization; "of" instead of "or" before "enumeration".
Oklahoma	Error of capitalization; "from" used instead of "without regard to" before "any".
Maryland	Error of punctuation.
Georgia	"Levy" used instead of "lay"; errors of punctuation; "sources" instead of "source"; "income" instead of "incomes".
Texas	Error of punctuation.
Ohio	Error of capitalization.
Idaho	Error of capitalization; "of" instead of "or" before "enumeration".
Oregon	Error of capitalization.
Washington	Errors of capitalization and punctuation; "income" instead of "incomes".
California	"The" omitted before "Congress"; "any" before "census", and "or" before "enumeration" omitted; errors of punctuation and capitalization.
Montana	Errors of capitalization.
Indiana	Error of capitalization.
Nevada	Errors of punctuation and capitalization.
North Carolina	Errors of punctuation and capitalization.
Nebraska	Error of capitalization.
Kansas	Error of capitalization.
Colorado	Error of punctuation.
North Dakota	No errors.
Michigan	Error of capitalization.
Iowa	Error of capitalization.
Missouri	Error of capitalization; "levy" instead of "lay".
Maine	Errors of punctuation and capitalization.
Tennessee	No errors.

Arkansas	"The" before "Congress" omitted; "the" before "power" inserted; errors of punctuation and capitalization.
Wisconsin	Errors of capitalization.
New York	Errors of punctuation and capitalization.
South Dakota	"The" before "Congress" omitted; errors of punctuation and capitalization.
Arizona	No errors.
Minnesota	Resolution of the State Legislature not filed with the Department.
Louisiana	Error of punctuation.
Delaware	"Article XVI" omitted; errors of punctuation.
Wyoming	Errors of punctuation and capitalization.
New Jersey	Error of capitalization.
New Mexico	No errors.

A careful examination of the resolutions of the various states on file in the Department, ratifying the 15th amendment to the Constitution, shows that there are many errors of punctuation and capitalization and some, although no substantial, errors of wording, in quoting the article proposed by Congress as shown in the following list:



"Article IV.

"Section 1. The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of race, color, or previous condition of servitude.

"Section 2. The Congress shall have power to enforce this article by appropriate legislation."

- New Jersey Capital letters omitted.
- Minnesota Several errors of capitalization and punctuation.
- Georgia The word "or" is written in after the word "race" but marked out with pencil.
- Ohio Errors of punctuation.
- Kansas Errors of capitalization. Section 2. Wording entirely wrong as follows: "The Congress, by appropriate legislation may enforce the provisions of this article." Kansas ratified as above, February 1869, but in January, 1870, appears to have ratified again, copying the amendment correctly.
- Rhode Island The word "rights" is used instead of the word "right", and there are errors of capitalization. These errors appear in one copy filed in the Department, but there is a second copy which is entirely correct.
- Mississippi Errors of punctuation.
- Missouri Errors of capitalization.
- Vermont Errors of capitalization.
- Florida Errors of capitalization and punctuation.
- Connecticut Errors of punctuation, commas omitted.
- Indiana The word "the" is inserted before the word "citizens".
- New York The word "the" is inserted before the word "citizens".
- Pennsylvania Errors of punctuation, commas omitted.
- South Carolina Errors of punctuation, commas omitted.
- Wisconsin Capital letters omitted and the word "the" inserted.
- Michigan Errors of capitalization and punctuation.
- Illinois Errors of punctuation, commas omitted.
- Louisiana The word "by" is omitted before the word "any", in the original, but is inserted in pencil. Errors of capitalization.
- West Virginia Errors of capitalization.
- Nevada Errors of capitalization.
- North Carolina Error of punctuation; comma inserted after the word "state".

In the resolutions of the state legislatures on file in the Depart-

ment, ratifying the 14th amendment to the Constitution, there are many errors of punctuation, capitalization, and wording, some of the errors in wording being substantial errors, as will appear from the following list:

"Article XIV.

"Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State where- in they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State de- prive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

"Section 2. Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice-President of the United States, Repre- sentatives in Congress, the Executive and Judicial of- ficers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age, and citizens of the United States, or in any way abridged, except for participation in rebellion, or other crime, the basis of representation therein shall be reduced in the pro- portion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such State.

"Section 3. No person shall be a Senator or Repre- sentative in Congress, or elector of President and Vice- President, or hold any office, civil or military, under the United States, or under any State, who, having pre- viously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove such disability.

"Section 4. The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be ques- tioned. But neither the United States nor any State shall

assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations and claims shall be held illegal and void.

"Section 5. The Congress shall have power to enforce, by appropriate legislation, the provisions of this article."

Connecticut	Errors of punctuation and capitalization; "and" for "any" after "pay", Section 4.
New Hampshire	Errors of punctuation and capitalization; "the" for "a" after "of" and before "State", Section 2; "of" inserted between "but" and "all", Section 4.
Tennessee	Errors of punctuation and capitalization.
New Jersey	Errors of punctuation and capitalization.
Oregon	Errors of punctuation and capitalization.
Vermont	Errors of punctuation and capitalization; "that" for "the", Section 5.
New York	Errors of punctuation and capitalization; "or" for "and" between "executive" and "judicial", Section 2; "or" for "and" between "President" and "Vice President", Section 3.
Ohio	Errors of punctuation and capitalization; "or" for "and" between "President" and "Vice President", Section 3.
Illinois	Errors of punctuation and capitalization.
West Virginia	Errors of punctuation and capitalization; "for" for "of" between "elector" and "President", Section 3; "rebellion or" inserted between "in" and "insurrection"; "or bounties" omitted after "pensions", Section 4.
Kansas	Errors of punctuation and capitalization.
Maine	Errors of punctuation and capitalization.
Nevada	Errors of punctuation and capitalization; "being" inserted between "and" and "citizens", Section 2; "or" instead of "and" between "obligations" and "claims", Section 4. "The" omitted before "Congress", Section 5.
Missouri	Errors of punctuation and capitalization.
Indiana	Errors of punctuation and capitalization; "or" for "nor" between "States" and "any", Section 4; "claims" for "claim" between "any" and "for", Section 4.
Minnesota	Errors of punctuation and capitalization.
Rhode Island	Errors of punctuation and capitalization; "or" for "and" between "executive" and "judicial", Section 2; "to" for "or" between "assume" and "pay", Section 4.

Wisconsin

Errors of punctuation and capitalization: "numbers" for "number" between "jurisdiction" and "counting", Section 2; "whenever" for "when" between "but" and "the", Section 2; "the choice of" omitted between "for" and "electors", Section 2; "of" for "for" between "electors" and "President", Section 2; "of the United States" omitted between "Vice President" and "Representative", Section 2; "or for United States" inserted before "Representatives", Section 2; "the" omitted before "Executive", Section 2; "or" for "and" between "Executive" and "Judicial", Section 2; "of a state" omitted after "judicial officers", Section 2; "to" for "in" between "reduced" and "the", Section 2.

Section 2 is erroneously quoted: "Representatives shall be apportioned among the several states according to their respective number counting the whole number of persons in each state, excluding Indians not taxed. But whenever the right to vote at any election for electors of President and Vice President, or for United States Representatives in Congress, Executive or Judicial Officers or the members of the Legislature thereof, is denied to any of the male inhabitants of such state being twenty one years of age and citizens of the United States or in any way abridged except for participation in rebellion or other crimes the basis of representation therein shall be reduced to the proportion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such state."

"or" for "and" between "President" and "Vice-President", Section 3; "or as an officer of the United States" omitted between "Congress" and "or", Section 3; "vote of two thirds" changed to "a two thirds vote"; "the" inserted between "for" and "payment"; "the" inserted after "suppressing", Section 4; "that" for "the", Section 5.

Pennsylvania

Errors in punctuation and capitalization; "laws" for "law" where the word first appears in Section 1; "law" for "laws", last word, Section 1; "or" for "nor" between "States" and "any" where the word first appears in Section 4.

Michigan

Errors in punctuation; "or" for "and" between "President" and "Vice President", Section 3.

Massachusetts

Errors in punctuation and capitalization; "the members of" omitted before "the Legislature", Section 2; "therein" omitted between "representation" and "shall", Section 2; "such" for "male" before

"citizens" where the latter word last appears in Section 2; "or" for "and" between "President" and "Vice President", Section 3.

- Nebraska Errors of punctuation and capitalization; "any" inserted before "electors", Section 2; "or" for "and" between "President" and "Vice President", Section 3.
- Iowa Errors in punctuation and capitalization; "abridge" for "abridged" after "way", Section 2.
- Arkansas Errors in punctuation and capitalization; "or" for "and" between "President" and "Vice President", Section 3; "or under any State" omitted after "United States", Section 3.
- In a second copy of the resolution, the proposed amendment is copied correctly so far as the wording is concerned, but there are errors of punctuation and capitalization. In Section 2 there is a period after "numbers" and "counting" is commenced with a capital letter.
- Florida Errors in punctuation and capitalization; "First" is substituted for "Article 1"; "Second" for "Article 2"; "Third" for "Article 3"; "Fourth" for "Article 4"; "Fifth" for "Article 5"; "of" omitted before "the State" in first sentence, Section 1; "or" for "and" between "President" and "Vice President", Section 3; "and" for "or" between "aid" and "comfort", Section 3.
- North Carolina Errors in punctuation and capitalization; "the" omitted before "Executive", Section 2; "and" for "or" between "aid" and "comfort", Section 3.
- Louisiana Errors in punctuation and capitalization; "be as" for "bear" after "shall", Section 3.
- South Carolina Errors in punctuation and capitalization; "the members of" omitted before "the Legislature", Section 2; "therein" omitted after "representation", Section 2; "such" for "male" before "citizens" where the latter word last appears in Section 2; "or" for "and" between "President" and "Vice President", Section 3; "the" inserted before "payment", Section 4.
- Alabama Errors in punctuation and capitalization; "Legislature" for "Legislatura", Section 2.
- Georgia Errors in punctuation and capitalization; "Section 1st" for "Section 1"; "Section 2d" for "Section 2"; "Section 3d" for "Section 3"; "Section 4th" for "Section 4"; "Section 5th" for "Section 5"; "the" inserted before "citizens" where the latter word last appears in Section 1, but crossed out by pencil; "rendered" for "reduced", Section 2,

but crossed through with pencil and "reduced" inserted in pencil; "and" for "or" between "aid" and "comfort", Section 3.

In a second copy of the resolution on file in the Department "the" is not inserted before "citizens" as above indicated; there is no error in the word "reduced" in this second copy, Section 2, nor in the word "or" between "aid" and "comfort". In a third copy of the resolution filed in the Department, the sections are correctly indicated.

Virginia

Errors in punctuation and capitalization; "and" for "or" between "aid" and "comfort", Section 3; "and" for "or" between "insurrection" and "rebellion", Section 4; "or" for "and" between "obligations" and "claims", Section 4.

Mississippi

Errors in punctuation and capitalization; "way" omitted before "abridged" but inserted in blue pencil, Section 2; "crimes" for "crime", Section 2; "for" instead of "of" after "elector", Section 3, but inserted in blue pencil; "to" instead of "shall" before "have engaged", Section 3, but inserted in blue pencil; "jeld" omitted before "illegal", Section 4, but inserted in blue pencil. Errors in punctuation and capitalization; "or under any State" omitted, Section 3.

Texas

At the time the 14th Amendment was adopted, there were thirty-seven states in the Union, therefore twenty-eight were necessary to make up the required three-fourths necessary to ratify an amendment to the Constitution. The first thirty states above mentioned were all included in the declaration of the Secretary of State announcing the adoption of the 14th amendment. The three latter states were not included in that declaration.

It will be observed that there were many substantial errors of wording in the resolutions of the state legislatures upon which the Secretary of State acted in issuing his declaration announcing the adoption and the ratification by the states of the 14th amendment to the Constitution. As, by announcing the ratification of the 14th amendment the Executive Branch of the Government ruled that these errors were immaterial to the adoption of the amendment, and further as this amendment has been repeatedly before the

courts, and has been by them enforced, it is clear that the procedure in ratifying that amendment constitutes on this point a precedent which may be properly followed in proclaiming the adoption of the present amendment, - that is to say, that the Secretary of State may disregard the errors contained in the certified copies of the resolutions of legislatures acting affirmatively on the proposed amendment.

It should, moreover, be observed that it seems clearly to have been the intention of the legislature in each and every case to accept and ratify the 15th amendment as proposed by Congress. Again, the incorporation of the terms of the proposed amendment in the ratifying resolution seems in every case merely to have been by way of recitation. In no case has any legislature signified in any way its deliberate intention to change the wording of the proposed amendment. The errors appear in most cases to have been merely typographical and incident to an attempt to make an accurate quotation.

Furthermore, under the provisions of the Constitution a legislature is not authorized to alter in any way the amendment proposed by Congress, the function of the legislature consisting merely in the right to approve or disapprove the proposed amendment. It, therefore, seems a necessary presumption, in the absence of an express stipulation to the contrary, that a legislature did not intend to do something that it had not the power to do, but rather that it intended to do something that it had the power to do, namely, where its action has been affirmative, to ratify the amendment proposed by Congress. Moreover, it could not be presumed that by a mere change of wording probably inadvertent, the legislature had intended to reject the

amendment as proposed by Congress where all parts of the resolution other than those merely reciting the proposed amendment had set forth an affirmative action by the legislature. For these reasons it is believed that the Secretary of State should in the present instance include in his declaration announcing the adoption of the 16th amendment to the Constitution the States referred to notwithstanding it appears that errors exist in the certified copies of Resolutions passed by the Legislatures of those States ratifying such amendment.

The Department has not received a copy of the Resolution passed by the State of Minnesota, but the Secretary of the Governor of that State has officially notified the Department that the Legislature of the State has ratified the proposed 16th amendment. It is believed that this meets fully the requirement with reference to the receipt of "official notice" contained in Section 205 Revised Statutes, and that Minnesota should be numbered with the States ratifying the aforesaid amendment.

It is recommended, therefore, that the Secretary issue his declaration announcing the adoption of the 16th amendment to the Constitution.

PDR/JBB/JHP.

