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Congress of the United States

May 29, 2002

Committee on Education
and the Workforce

Committee on the Budget

Committee on Resources

Member

Congressional Arts Caucus
Congressional Working Group on Children
Congressional Fire Services Caucus
Sustainable Development Caucus
Internet Caucus
Law Enforcement Caucus

Mr. Larry B. Caswell
PO Box 5264
Clinton, New Jersey 08809

Dear Mr. Caswell:

Thank you for your letter regarding the legality of the federal income tax. I appreciate your taking the time to contact me, and I apologize for the delay in my reply.

I can tell from your letter that you feel strongly about this issue. While no American likes paying income taxes, doing so is part of being a citizen.

As you may know, Article I of the Constitution granted Congress the authority to levy taxes. The ratification of the 16th Amendment in 1913 extended this power to permit Congress to levy income taxes. While I am aware of a number of individuals that claim that there were legal deficiencies in the ratification process, the legality of the 16th Amendment is not in dispute. The power to tax individual incomes has not come under scrutiny from the Supreme Court. In fact, the first federal income tax—1 percent on incomes exceeding \$3,000—was levied shortly after the 16th Amendment's ratification in 1913, without negative judicial scrutiny.

Please know your thoughts on this matter are important to me. And while I respectfully disagree with your conclusion about the legality of the 16th Amendment, I will keep your thoughts in mind.

Again, thank you for your letter. I hope that you will continue to let me know your thoughts and ideas.

Sincerely,

A handwritten signature in cursive script that reads "Rush Holt".

RUSH HOLT

RH/rs