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June 7, 2002

Mr. Howard S. Long
4251 Parfet St.
Wheat Ridge, CO 80033

Dear Mr. Long:

Thank you for contacting me regarding the status of the federal income tax laws. I appreciate your taking the time to get in touch about this matter.

I am not a lawyer. However, it is my understanding that in enacting the income tax laws Congress was exercising the power specified in the Constitution's 16th Amendment, which says "Congress shall have power to lay and collect taxes on income, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

I also am not a historian, but my understanding is that the Secretary of State declared on February 25, 1913, that the 16th Amendment had been duly ratified by 36 States (there then were 48 States in the Union) and that it was therefore in full effect as part of the Constitution.

So far as I am aware, the Supreme Court has never ruled that the 16th Amendment did not take effect or that the basic income tax laws are not consistent with the Constitution. That could change, of course. However, more than 87 years have elapsed since the announcement of ratification and nearly as long since the income tax laws were first enacted – and I think that if such a ruling were to have come it would have come before now. Thus, I think it would be prudent to assume that the Court is unlikely to totally strike down the income tax laws.

Thanks again for contacting me. I always listen closely to what you and other Coloradans have to say about matters in Congress, the problems of our communities, and the issues facing our country.

Warm regards,

Mark Udall
Member of Congress

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