

SENATE JOINT RESOLUTION

NO. I.

BY POOLB.

A JOINT RESOLUTION RATIFYING THE SIXTEENTH AMENDMENT TO THE
CONSTITUTION OF THE UNITED STATES OF AMERICA.

WHEREAS, both Houses of the Sixty-first Congress of
the United States of America, at its first session, by a con-
stitutional majority of two-thirds thereof, made the following
proposition to amend the Constitution of the United States
of America in the following words, to-wit:

"A joint resolution proposing an amendment to the
Constitution of the United States.

"RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTA-
TIVES 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 Consti-
tution 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 Consti-
tution, namely,

'Article XVI. The Congress shall have power to lay and
collect taxes on incomes, from whatever source derived, with-
out apportionment among the several states, and without
regard to any census of enumeration:'"