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**SIXTEENTH AMENDMENT**

**TO THE**

**CONSTITUTION.**

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PHILANDER C. KNOX

SECRETARY OF STATE OF THE UNITED STATES OF AMERICA.

To all to Whom these Presents may come, Greeting:

February 25, 1913.

Know Ye that, the Congress of the United States at the first Session, sixty-first Congress, in the year one thousand nine hundred and nine, passed a Resolution in the words and figures following: to wit—

“JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States.

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:

Sixteenth Amendment to the Constitution. Preamble. Vol. 36, p. 184.

‘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.’”

Income tax.

And, further, that it appears from official documents on file in this Department that the Amendment to the Constitution of the United States proposed as aforesaid has been ratified by the Legislatures of the States of Alabama, Kentucky, South Carolina, Illinois, Mississippi, Oklahoma, Maryland, Georgia, Texas, Ohio, Idaho, Oregon, Washington, California, Montana, Indiana, Nevada, North Carolina, Nebraska, Kansas, Colorado, North Dakota, Michigan, Iowa, Missouri, Maine, Tennessee, Arkansas, Wisconsin, New York, South Dakota, Arizona, Minnesota, Louisiana, Delaware, and Wyoming, in all thirty-six.

States ratifying proposed amendment.

And, further, that the States whose Legislatures have so ratified the said proposed Amendment, constitute three fourths of the whole number of States in the United States.

Declaration.

And, further, that it appears from official documents on file in this Department that the Legislatures of New Jersey and New Mexico have passed Resolutions ratifying the said proposed Amendment.

Now therefore, be it known that I, Philander C. Knox, Secretary of State of the United States, by virtue and in pursuance of Section 205 of the Revised Statutes of the United States, do hereby certify that the Amendment aforesaid has become valid to all intents and purposes as a part of the Constitution of the United States.

Certificate of adoption as part of Constitution.

In testimony whereof, I have hereunto set my hand and caused the seal of the Department of State to be affixed.

Done at the city of Washington this twenty-fifth day of February in the year of our Lord one thousand nine hundred and thirteen, and of the Independence of the United States of America the one hundred and thirty-seventh.

[SEAL.]

PHILANDER C KNOX