

**JOINT RESOLUTION URGING CONGRESS TO REPEAL  
THE 16TH AMENDMENT TO THE UNITED STATES  
CONSTITUTION**

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Carl Wimmer**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This joint resolution of the Legislature urges Congress to repeal the 16th Amendment to the United States Constitution.

**Highlighted Provisions:**

This resolution:

► urges the United States Congress to repeal the 16th Amendment to the United States Constitution, which authorizes the federal government to collect a federal income tax.

**Special Clauses:**

None

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*Be it resolved by the Legislature of the state of Utah:*

WHEREAS, the framers of the United States Constitution sought to balance the power between the federal government and the states as a system of checks and balances;

WHEREAS, one of the framers' methods of striking this balance was to prohibit the government from collecting taxes from individuals in Article I, Section 9 of the Constitution, which states in part, "No capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken";



28 WHEREAS, this wording allowed the federal government to collect revenue from the  
29 states according to population, but left the method of collection to the states;

30 WHEREAS, the federal government was to collect revenue in other, less intrusive  
31 ways, like tariffs, excise taxes, and consumption taxes, which would limit the amount of money  
32 it could raise by its own authority;

33 WHEREAS, "capitations" or "head taxes" were regarded by many of the Founding  
34 Fathers as options of last resort, only to be imposed in war or other emergency;

35 WHEREAS, for example, the first federal income tax was imposed to raise funds for  
36 the Civil War and was repealed in 1872;

37 WHEREAS, in 1894, the United States Congress passed a new version of the federal  
38 income tax which the United States Supreme Court declared unconstitutional;

39 WHEREAS, in 1909, Congress again proposed a federal income tax that was ratified by  
40 the states as the 16th Amendment in 1913;

41 WHEREAS, the 16th Amendment to the United States Constitution states, "The  
42 Congress shall have power to lay and collect taxes on incomes, from whatever source derived,  
43 without apportionment among the several States, and without regard to any census or  
44 enumeration";

45 WHEREAS, although the income tax imposed in 1913 applied to only 2% of the labor  
46 force and its highest rate was 7%, it gave the federal government access to a rich revenue  
47 source to fund programs addressing such challenges as crime, education, and welfare;

48 WHEREAS, these challenges are more appropriately left to the states to solve, and the  
49 revenue collected in the states according to population, as the framers originally intended,  
50 collected as needed to address them; and

51 WHEREAS, a return to the method of taxation envisioned by the framers requires the  
52 repeal of the 16th Amendment to the United States Constitution:

53 NOW, THEREFORE, BE IT RESOLVED that the Legislature of the state of Utah  
54 urges the United States Congress to repeal the 16th Amendment to the Constitution of the  
55 United States.

56 BE IT FURTHER RESOLVED that a copy of this resolution be sent to the Majority  
57 Leader of the United States Senate, the Speaker of the United States House of Representatives,  
58 and to the members of Utah's congressional delegation.

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**Legislative Review Note**  
**as of 1-31-11 8:44 AM**

**Office of Legislative Research and General Counsel**

# FISCAL NOTE

H.J.R. 20

SHORT TITLE: **Joint Resolution Urging Congress to Repeal the 16th Amendment to the United States Constitution**

SPONSOR: **Wimmer, C.**

2011 GENERAL SESSION, STATE OF UTAH

## STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

## LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for local governments.

## DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.