

Tim Garrison

From: <senator@cantwell.senate.gov>
To: <fastfile@gte.net>
Sent: Tuesday, April 16, 2002 2:31 PM
Subject: From the Office of Senator Cantwell

April 16, 2002

Mr. Tim Garrison
22514 120th Avenue NE #D
Arlington, Washington 98223

Dear Mr. Garrison:

Thank you for writing me about the constitutionality of income taxes. I appreciate hearing your concerns.

The United States Constitution gives Congress the power to collect taxes, including income taxes. Article I, Section 8, Clause 1 states, "The Congress shall have Power To lay and collect Taxes, Duties, Imports and Excises, to pay the Debts and provide for the common Defense and general Welfare of the United States." Indeed, without taxation, our government would not be able to provide critical services, such as military defense, public education, transportation infrastructure, and public health programs, to the American people.

Prior to the ratification of the Sixteenth Amendment, income taxes levied on gains from investments in real or personal property, such as rent charged on real estate, were found to be unconstitutional. However, the constitutionality of the taxation of salaries was never questioned. The Sixteenth Amendment, which was ratified in 1913, made it possible for all forms of income to be taxed by clarifying, "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived..."

Some lawyers and historians have alleged that the Sixteenth Amendment was not properly ratified and therefore dispute Congress' authority to collect income taxes. Although President Taft did not sign the resolution that became the Sixteenth Amendment, the Supreme Court ruled in 1798 that constitutional amendments do not need to be approved by the President. There are also concerns that certain states did not properly ratify the amendment due to variations of punctuation, spelling, or capitalization from Congress' version. This question has come before several Courts of Appeals in recent years, and the courts have rejected these challenges to the Sixteenth Amendment, ruling that previous court precedent has acknowledged the legitimacy of the ratification process of the amendment.

Again, thank you for contacting me about the constitutionality of income taxes, and please do not hesitate to do so in the future if I can be of further assistance.

Sincerely,

Maria Cantwell
United States Senator

4/16/2002