

HOUSE No. 370

Resolution accompanying the petition of Frank J. Donahue for a ratification of the amendment of the Constitution of the United States authorizing Congress to lay and collect taxes on incomes. Federal Relations. January 12.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Eleven.

RESOLUTIONS

Ratifying the Proposed Amendment to the Constitution of the United States relative to the Taxation of Incomes.

1 *Whereas*, The sixty-first congress, at the first session,
2 in both houses passed the following proposition to
3 amend the constitution of the United States, by a
4 constitutional majority of two thirds thereof, in words
5 following, to wit: —

Joint Resolution, proposing an Amendment to the Constitution of the United States.

6 Resolved by the senate and house of representatives
7 of the United States of America in congress assembled
8 (two thirds of each house concurring therein), That the
9 following article is proposed as an amendment to the
10 constitution of the United States, which, when ratified
11 by the legislatures of three fourths of the several states,

12 shall be valid to all intents and purposes as a part of the
13 constitution :

14 “ Article XVI. The congress shall have power to
15 lay and collect taxes on incomes, from whatever source
16 derived, without apportionment among the several states,
17 and without regard to any census or enumeration ;”
18 therefore be it

19 *Resolved*, That the said proposed amendment to the
20 constitution be, and the same is, hereby ratified by the
21 legislature of the commonwealth of Massachusetts.

22 *Resolved*, That a certified copy of the foregoing pre-
23 amble and resolution be forwarded by the governor to
24 the secretary of state for the United States, in accord-
25 ance with section two hundred and five, Revised Statutes
26 of the United States.