

The 16th Amendment

– Income Tax Amendment to the United States Constitution –

*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.*

A straightforward reading of the 16th Amendment, clearly states that Congress has the power to “collect taxes on income” and “from whatever source derived” ... that seems simple and straight forward ... if that’s all that the Amendment stated it would be simple and straight forward ... **HOWEVER**

that’s NOT how the entire Amendment reads ... let’s take a closer look.

The Amendment includes two “**without**” phrases and suddenly it doesn’t seem so simple anymore ... “**without apportionment**” and “**without regard to any census or enumeration,**” Congress has a power to collect taxes on income but without certain conditions ... let’s look closer at the language in the Amendment.

Article I of the United States Constitution – *establishing the Legislative Branch of Government* – created the U.S. Congress – *House of Representatives and Senate* – with this Article. While Section 8 of Article I reads: “Congress shall have Power To lay and collect Taxes ...” this is where the 16th Amendment originated its beginning style.

Article I, Section 8 continued with other interesting language that will be better understood later. The collection of taxes also included “duties, imposts and excises” (*i.e.*, different forms of taxation) but those duties, imposts and excises have to be “**uniform**” throughout the United States (more detail later).

The “**without**” phrases stepping forward, highlight the actual meaning behind the 16th Amendment ... we’re left with the question: “How can Congress “**lay and collect a tax on income**” that’s **uniform** but without **apportionment** and without **regard to a census or enumeration**? How can an all-encompassing ability to collect a tax, be **WITHOUT** certain aspects of collecting that tax?

The first “**without**” statement mentions “**apportionment**” while Article I, Section 8, where the language that began the 16th Amendment came from, mentions “**uniform throughout the United States**” ... and the second “**without**” statement mentions “**a census or enumeration.**”

In simple terms, “**apportionment**” refers to the idea that money’s spent on a portioned basis; hence apportioned. Four people combining to spend \$100, means each person contributes \$25 toward the total. Next, “**census or enumeration**” fits the line of thinking for the four people (*i.e.*, census or enumeration).

The concept of taxation, relating to “**apportionment,**” becomes much clearer from the wording in Article I, Section 2, *clause 3*: “Representatives and **DIRECT TAXES** shall be **apportioned** among the several States ,” and while “*among the several States*” – coincidentally also appearing in the 16th Amendment – also references the idea of “direct taxes.”

Interestingly enough “direct taxes” is referenced in Article I, Section 9, *clause 4* which states: “No Capitation, or other **DIRECT TAX** shall be laid, unless in proportion to the census or enumeration ...” and the wording “*census or enumeration*” appears here.

It seems ... this thing called “DIRECT TAX” is important.

The term “Direct Tax” is infrequently used but an easy way to understand what it is would be is to relate the idea of grammar rules for a “noun” (*i.e.*, person, place, or thing). Direct Taxes are governed by the “Rule of Apportionment” with a ceiling limit restricting the government’s ability to a direct tax.

A better understanding would be to consider some possible examples of a Direct Tax: ① **PERSON**: head tax (also known as “capitation tax”); ② **PLACE**: real estate (property) tax; ③ **THING**: national sales tax. Ironically, these tax assessments don’t exist because of their limitation to tax (*i.e.*, Rule of Apportionment).

It was Article I, Section 2, *clause 3* and Section 9, *clause 4* that imposed limitations on Direct Taxes – *our Founding Fathers understood very well the danger of imposing any tax, DIRECTLY* – and that brings us to the term “uniform” (*i.e.*, Rule of Uniformity) used in Article I, Section 8, *clause*.

Apportionment meant **A LIMITATION** ... Uniformity meant **UNLIMITED** ... a tax based on being *uniform* meant the same tax rate applied “throughout the United States.” And here is where we arrive at the terms “duties, imposts and excises” ... these are taxes on **ACTIVITIES**.

INTERNAL REVENUE CODE IS MADE UP OF MORE THAN THE “INCOME TAX” ...

The Internal Revenue Code is made up with several different **TAXES** (*e.g.*, Income tax, Gift tax, Employment tax, and Excise Taxes) in Title 26 of the United States Code. **Title 26** contains several **Subtitles** – *shown below* – for these various **DIFFERENT TAXES**. And Subtitles “D” and “E” identifies the **ACTIVITIES** associated with having an Excise tax applied.

| Title 26 – Internal Revenue Code | |
|----------------------------------|---|
| Subtitle A | Income Taxes (§§ 1 – 1564) |
| Subtitle B | Estate and Gift Taxes (§§ 2001 – 2801) |
| Subtitle C | Employment Taxes (§§ 3101 – 3512) |
| Subtitle D | Miscellaneous Excise Taxes (§§ 4001 – 5000C) |
| Subtitle E | Alcohol, Tobacco, and Certain Other Excise Taxes (§§ 5001 – 5891) |
| Subtitle F | Procedure and Administration (§§ 6001 – 7874) |
| Subtitle G | The Joint Committee on Taxation (§§ 8001 – 8023) |
| Subtitle H | Financing of Presidential Election Campaigns (§§ 9001 – 9042) |
| Subtitle I | Trust Fund Code (§§ 9500 – 9602) |
| Subtitle J | Coal Industry Health Benefits (§§ 9701 – 9722) |
| Subtitle K | Group Health Plan Requirements (§§ 9801 – 9834) |

When The 16th Amendment declared “Congress has the power to lay and collect taxes on income” **BUT *without*** “apportionment” and ***without*** “regard to any census or enumeration” that power of “collection of taxes” applied to (*i.e.*, Rule of Uniformity) “duties, imposts **AND EXCISES.**”

for the 16th Amendment – **INCOME TAX AMENDMENT** – *defined by its two **without** clauses means IT IS NOT a “DIRECT TAX.”*

If NOT a Direct Tax, the Income Tax must be Indirect – “Excise Tax” – based on taxing certain **ACTIVITIES**. Alcohol excise tax (*i.e.*, distilling alcohol) – tobacco excise tax (*i.e.*, manufacturing cigarettes) – gasoline excise – wireless cell phone – domestic airplane ticket – *and yes*, lottery tickets have an excise tax.

Ask yourself ... what taxable activity is it that you’re involved in?

If your answer is “*having a job*” or “*earning an income*” or both “*earning an income on a job*” please locate where **IN** the Internal Revenue Code that **ACTIVITY** is taxable. Which brings me to my next thought in this maze of trickery (**WARNING: I loathe [HATE] this [MIND CONTROL] term**).

Are you a “TAXPAYER”? ... do you even know how it’s defined?

Government officials refers to people as “TAXPAYERS” (TO MY READERS: if you only understood much I hate this term) ... you’re NOT Wage-earners ... you’re NOT Home-owners, you’re NOT American citizens ... you’re TAX ... **Payers** (from their view) ... welcome to the world of Government’s “MIND CONTROL” ... tell someone the same thing often enough and, after a while, they’ll adopt it themselves.

Is the term actually defined?



Ironically enough there is a definition (and defined twice in fact) in the Internal Revenue Code. Let’s see how this term “taxpayer” is actually defined, and then also compare it to The 16th Amendment. Internal Revenue Code §7701(a)(14) [also §1313(b)] defines “taxpayer” as: “... any person **SUBJECT TO** any internal revenue tax,” the key words being “subject to.”

Let’s compare that to The 16th Amendment with one question: “What **ACTIVITY** were you involved in that made you **SUBJECT TO** an internal revenue tax? In other words, exactly what activity **DID YOU DO** where you have to pay an income tax or – *be subject to an internal revenue tax* –

If that question is difficult to answer, welcome to the world of Government’s “MIND CONTROL” where you’re the Taxpayer **DESPITE NOT HAVING ANY CLUE** how it applies to you.

Alfred Abdo feel free to share the information presented here ...



Here’s some [food for thought] for Consumers to consider:

Receiving “points” from a Points Programs are a lot of fun – *it’s free money to get free merchandise* – but your pizza points won’t pay for your shoes and frequent flyer points won’t buy groceries ... *that’s the reality ... that’s how works ... why can’t points be universal and accepted everywhere?*

... here’s more [food for thought] for Business Merchants to consider:

It’s a known fact that customers want “*more bang for their buck*” – *profit margins may not allow the luxury* – AND if your customers could participate in an auction to win personal luxury items each time they **RE**-visited your store-front, wouldn’t that be beneficial to your business? ... *of course it would help.*

... and here’s more [food for thought, again] for Business Merchants to consider:

... if that “*auction to win personal luxury items*” included cars, jewelry, trips & vacations, watches, televisions, and homes wouldn’t that be beneficial to your business? ... *and again, of course it would.*

all of the features above, for Consumers and Merchants, are available ... let me introduce you to ...



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