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## Defects in Ratification of the 16th Amendment

"If you...examined [The 16th Amendment] carefully, you would find that a sufficient number of states never ratified that amendment." - U.S. District Court Judge James C. Fox 2003.

**What the IRS website and the Government in general refuse to recognize is that the Sixteenth Amendment to the Constitution of the United States was never ratified by a majority of the States. Only two or less States properly ratified the proposed Amendment.** In February 1913 Secretary of State Knox falsely declared the 16th Amendment ratified and the government has been unlawfully demanding taxes ever since.

The 16th Amendment allegedly entitled the government to collect uneven taxes. The U.S. Constitution does not preclude taxation it dictates that tax be uniform for everyone, except Indians, and apportioned equally across all the States:

Article I, Section 2: "...Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons. The actual Enumeration shall be made within three Years after the first Meeting of the Congress of the United States, and within every subsequent Term of ten Years, in such Manner as they shall by Law direct."

The 16th Amendment is claimed by the federal government in the federal territory of Washington, D.C. to authorize their private collection company, the IRS, to collect "income tax". However if the 16th was not properly ratified the IRS has no legal authority to collect tax. The same applies to local County and State tax collectors who are also bound by the U.S. Constitution.

After an exhaustive year long search of legislative records in 48 sovereign States conducted by Bill Benson, (Alaska & Hawaii were not admitted into the Union until after 1913). the only record of the 16th Amendment ever having been confirmed was a fraudulent proclamation made by the Secretary of State Philander Knox on February 25, 1913, wherein he simply declared it to be "in effect", but never stated that it was lawfully ratified. Bill Benson's has an excellent website, support him: [The Law That Never Was](#)

Even if the 16th Amendment were properly ratified, according to Article 1, Section 9 of the Constitution, it has always been unconstitutional for the U.S. Federal Government to directly tax "We the People" in their property, wages, salaries, or earnings. U.S. Supreme Court Judges repeatedly rejected any claims that the 16th Amendment changed the constitutional limits on direct taxes: *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1, The Supreme Court ruled that the 16th "created no new power of taxation" and that it "did not change the constitutional limitations which forbid any direct taxation of individuals". This and other similar cases have never been overturned.



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An argument often made by judges attempting to ignore the fact of the failure to ratify the 16th, is that precedence under Common Law now exists because the IRS has been mugging the public for so long and this somehow legalizes the IRS and the local County Tax collector. However, the U.S. [Constitution is higher law than the precedence of Common Law](#), which in itself represents the will of the people and not the will of the government. Article I, Section 2 of the Constitution dictates that the IRS and the local County Tax collector are collecting tax unlawfully.

Bill Benson's exhaustive investigation of the history of the 16th Amendment revealed the following defects and prove the 16th horribly failed to receive the necessary three-fourths of the States approval. To have been ratified 36 of the 48 States would have had to properly ratify the 16th Amendment. Naturally for something as significant as the U.S. Constitution, ratification of an Amendment is extremely important and serious, typos, spelling and anything that is not an exact copy of the Amendment is utterly unacceptable, this is no pre-school project.

## **Record of Failed Ratification of 16th Amendment As Recorded By Secretary Of State SEE:**

**KEY:**

- 01- Not ratified by state legislature, and so reported
- 02- Not ratified by state legislature, but reported as ratified
- 03- Missing or incomplete evidence of ratification, but reported as ratified
- 04- Failure of Governor or other official to sign, although required by State Constitution
- 05- Other violation of State Constitution in ratification process
- 06- Other procedural irregularity making ratification doubtful
- 07- Approval, but with change in wording, accepted as ratification of original version
- 08- Approval, but with change in spelling, accepted as ratification of original version
- 09- Approval, but with change in capitalization, accepted as ratification of original version
- 10- Approval, but with change in punctuation, accepted as ratification of original version

State	01	02	03	04	05	06	07	08	09	10
Alabama							1		1	1
Arizona					1	1	1			1
Arkansas					1	1	1		1	1
California					1	1	1		1	1
Colorado					1	1	1			1
Connecticut	1									
Delaware			1							
Florida	1									
Georgia					1	1	1		1	1

Idaho				1	1	1	1		1	1
Illinois					1		1		1	
Indiana						1	1		1	
Iowa				1		1			1	
Kansas					1				1	
Kentucky	1		1	1	1	1			1	1
Louisiana					1	1	1			1
Maine									1	1
Maryland					1	1				1
Massachusetts					1	1			1	1
Michigan		1		1		1			1	1
Minnesota				1		1				
Mississippi					1	1	1	1	1	1
Missouri				1	1	1	1		1	
Montana					1	1			1	1
Nebraska						1			1	
Nevada		1							1	1
New Hampshire		1								
New Jersey					1	1			1	
New Mexico					1	1				
New York						1			1	1

North Carolina										1	1
North Dakota				1		1					
Ohio						1				1	
Oklahoma						1	1			1	
Oregon	1									1	
Pennsylvania	1										
Rhode Island	1										
South Carolina						1	1			1	1
South Dakota		1				1	1			1	1
Tennessee		1	1		1	1	1				
Texas			1		1	1	1			1	1
Utah	1										
Vermont			1		1	1				1	1
Virginia	1										
Washington				1	1		1			1	1
West Virginia					1	1					1
Wisconsin							1			1	1
Wyoming		1	1		1	1				1	1
<b>Total</b>	<b>7</b>	<b>3</b>	<b>9</b>	<b>6</b>	<b>25</b>	<b>29</b>	<b>22</b>	<b>1</b>	<b>31</b>	<b>27</b>	
<b>Additional</b>	<b>7</b>	<b>3</b>	<b>7</b>	<b>5</b>	<b>16</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	
<b>Ratification Failures Accumulated</b>	<b>7</b>	<b>10</b>	<b>17</b>	<b>22</b>	<b>38</b>	<b>44</b>	<b>46</b>	<b>46</b>	<b>48</b>	<b>48</b>	

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In the above table, the line "Additional" are the number of States for which that defect is in addition to previously indicated defects, and "Ratification Failures Accumulated" is a running total of States with defects, from Defect 01 through 10.

Since 36 states were required to ratify, the failure of 13 to ratify would be fatal to the amendment, and this occurs within the first three defects, arguably the most serious. **Even if we were to ignore defects of spelling, capitalization, and punctuation, we would still have only two states which successfully ratified.**

Note that in the above we are counting Ohio as a State, even though it was not admitted into the Union until 1953 (retroactively, which is *ex post facto*, and unconstitutional). We are not counting the failure to designate the Income Tax Amendment as the "XVII" amendment, since there was arguably a 13th Amendment that was ratified but which is not published in official copies of the Constitution with Amendments, and the number is not necessarily part of the amendment (It wasn't part of the first 10.).

The authority usually cited for the criticality of ratification without errors of spelling, capitalization, or punctuation, is from DOCUMENT NO. 97-120, of the 97TH CONGRESS, 1st Session, entitled *How Our Laws Are Made*, written by Edward F. Willett, Jr. Esq., Law Revision Counsel of the United States House of Representatives, in which the comparable exactitude in which bills must be concurred under federal legislative rules is detailed:

. Each amendment must be inserted in **precisely the proper place** in the bill, with **the spelling and punctuation exactly the same as it was adopted by the House**. Obviously, it is extremely important that the Senate receive a copy of the bill in **the precise form in which it passed the House**. The preparation of such a copy is the function of the enrolling clerk. (at 34) (emphasis added)

When the bill has been agreed to **in identical form by both bodies** - either without amendment by the Senate, or by House concurrence in the Senate amendments, or by agreement in both bodies to the conference report - a copy of the bill is enrolled for presentation to the President.

The preparation of the enrolled bill is a painstaking and important task since **it must reflect precisely the effect of all amendments**, either by deletion, substitution, or addition, agreed to by both bodies. The enrolling clerk ... must prepare meticulously the final form of the bill, as it was agreed to by both Houses, for presentation to the President... each (amendment) must be set out in the enrollment **exactly** as agreed to, and

***all punctuation must be in accord with the action taken.*** (at 45)  
(emphasis added)

In his report on the failure of ratifications of the Income Tax Amendment to then Secretary of State Philander Knox, the Solicitor of the Department of State recognized and acknowledged the defects of ratification. Knox failed to demand mandatory corrective action by the States.

Knox had plenty of clues to the problems in the ratifications, sufficient to justify that he inquire into the matter further and demand corrective action by the States. Because he failed to do so means that we now have adopted and enforced legislation for more than 80 years that is plainly unconstitutional, **requiring not only that it be repealed, but that all the funds collected be refunded.**

The 16th is not ratified, has not been ratified and is not law.

Even if the 16th Amendment were properly ratified, according to Article 1, Section 9 of the Constitution, it has always been unconstitutional for the U.S. Federal Government to directly tax We the People in their property, wages, salaries, or earnings. The U.S. Supreme Court rejected any claims that the 16th Amendment changed the constitutional limits on direct taxes in *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1, and ruled that the 16th "created no new power of taxation" and that it "did not change the constitutional limitations which forbid any direct taxation of individuals".

By law the entities that have unlawfully taken money from individuals and corporations must return that money, the money has in effect been stolen.

Either the U.S. is a nation of laws or it is a lawless nation. And if the latter is the case then why pay a corrupt and criminal government? In such a case should not one take up [2nd Amendment](#) arms and defend the right to freedom just as the Founding Fathers did?

see Bill Benson's site: <http://www.thelawthatneverwas.com/new/ratification.asp>

See Also: [IRS Suffering Repeated Defeats](#)

The IRS website at <http://www.irs.gov/irs/article/0,,id=149200,00.html> lists a Brief History of IRS:

**Origin (As reported on the IRS Website)**

The roots of IRS go back to the Civil War when President Lincoln and Congress, in 1862, created the position of commissioner of Internal Revenue and enacted an income tax to pay war expenses. The income tax was repealed 10 years later. Congress revived the income tax in 1894, but the Supreme Court ruled it unconstitutional the following year.

**16th Amendment (As reported on the IRS Website)**

In 1913, Wyoming ratified the 16th Amendment, providing the three-quarter majority of states necessary to amend the Constitution. The 16th Amendment gave Congress the authority to enact an income tax. That same year, the first Form 1040 appeared after Congress levied a 1 percent tax on net personal incomes above \$3,000 with a 6 percent surtax on incomes of more than \$500,000.

In 1918, during World War I, the top rate of the income tax rose to 77 percent to help finance the war effort. It dropped sharply in the post-war years, down to 24 percent in 1929, and rose again during the Depression. During World War II, Congress introduced payroll withholding and quarterly tax payments.

**A New Name (As reported on the IRS Website)**

In the 50s, the agency was reorganized to replace a patronage system with career, professional employees. The Bureau of Internal Revenue name was

changed to the Internal Revenue Service. Only the IRS commissioner and chief counsel are selected by the president and confirmed by the Senate.

**Today's IRS Organization (As reported on the IRS Website)**

The IRS Restructuring and Reform Act of 1998 prompted the most comprehensive reorganization and modernization of IRS in nearly half a century. The IRS reorganized itself to closely resemble the private sector model of organizing around customers with similar needs.

The IRS Code says that compliance to their tax is "voluntary" - 26 CFR Ch. 1 (4-2-03 Edition)

"Your income tax is a 100% voluntary tax, and your liquor tax is a 100% enforced tax. The situation is as different as night and day." - Dwight E. Avis. Head of Alcohol and Tobacco Tax Division. Bureau of Internal Revenue.

"The only difference between a tax man and a taxidermist is that the taxidermist leaves the skin." - Mark Twain

"I am a most unhappy man. I have unwittingly ruined my country. A great industrial nation is now controlled by its system of credit. We are no longer a government by free opinion, no longer a government by conviction and the voter of the majority, but a government by the opinion and duress of a small group of dominant men." President Woodrow Wilson 1919.

"People have been brainwashed. People have been told that you need this income tax system to fund government, which is absolutely ridiculous. My question is that if that is true, then how did we fund government from 1776 to 1913" - Peter Gibbons, Tax Attorney

- Paying for schools? As foolish as it is to allow the government to educate your kids (separation of State and School is vastly more important than separation of Church and State), property tax pays for the great majority of schools.
- Paying for highways? Tax you pay at the gas pump for gasoline pays for the highways.

The amount of money the government spends [on the military, in violation of U.S. Constitution, Article I., Section 8. Clause 12](#), always mysteriously equals what the government collects from corporate tax.

"The main purpose of the income tax is not to raise revenue, but to redistribute wealth and control society." - "It's actually very simple. Congress tried to enact an income tax in 1894. The Supreme Court said that was unconstitutional. If the Supreme Court says something is unconstitutional it's un-unconstitutional. They tried again in 1913 and the Supreme Court said "The 16th Amendment conferred no new power of taxation". So if they didn't have it then, and they didn't get it. They don't have it. There is no constitutional basis for tax on the wages of Americans living and working in the fifty States of the Union. Period. End of argument." - G. Edward Griffin. Author, Creature From Jekyll Island.

"In substance, the [Supreme] Court holds that the Sixteenth Amendment did not empower the Federal Government to levy a new tax." - New York Times, January 25, 1916

President Ronald Reagan's Blue Ribbon Panel Grace Commission setup to investigate income tax reported: "100% of what is collected is absorbed solely on the interest of the federal debt. All individual income tax revenues are gone before one nickel paid on the services tax payers collect on the government."

"I believe that in both spirit and substance our tax system has become un-American. Death and taxes may be inevitable. But unjust taxes are not." President Ronald Reagan.

**The IRS and local County Tax Collector Are Law Breakers,  
they Are Criminals committing Fraud:**

The income that is a direct tax which is not apportioned amongst the States as demanded by the U.S. Constitution, making the income tax and property taxes, and sales tax and every other tax levied against citizens of the U.S. unconstitutional and therefore unlawful.

Apportioned = to divide equally amongst the people.

[More info on failure to ratify](#)

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