

# MEMORANDUM OF LAW CONCERNING AMENDMENT XVI

*The Sixteenth Amendment to the Constitution of the United States  
was never ratified by a majority of the sovereign States.*

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In the table below, the line "Additional" are the number of states for which that defect is in addition to previously indicated defects, and "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 table below 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 "XVI" 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)

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)

It should be noted that in his report on ratifications of the Income Tax Amendment to then Secretary of State Philander Knox, the Solicitor of the Department of State, recognized many of the defects of wording, spelling, capitalization, and punctuation, although he seemed ignorant of the constitutional and procedural defects at the state level. He also pointed out similar defects in the ratifications of the 14th and 15th Amendments. Therefore, 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 states could, of course, re-ratify the Income Tax Amendment, but they could not do so retroactively. That would allow re-enactment of the Internal Revenue Code, and re-issuance of all the supporting regulations, but none of them could apply to the period prior to proper ratification of the amendment and due notices of the regulations.

Readers are invited to independently confirm or refute these results and to similarly investigate the ratifications of other constitutional amendments, both at the federal and state levels, and to issue similar reports on what they find.

**Reference:** Bill Benson, *The Law That Never Was: The fraud of the 16th Amendment and personal Income Tax.*

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>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>

This is the Amendment that allegedly entitled the Federal Agent (government) in the federal territory of Washington, D.C. and their private collection company, the IRS, to collect "income tax" as falsely declared to be ratified in February 1913.

After an exhaustive year long search of legislative records in 48 sovereign states (Alaska & Hawaii were not admitted into the Union until after 1913), Bill Benson wrote his fact findings in The Law That Never Was, Vols. 1 & 2. He was able to unequivocally prove that the 16th Amendment was never Constitutionally, properly, or legally ratified. **The only record of the 16th Amendment having been confirmed was a proclamation made by the Secretary of State Philander Knox on February 25, 1913, wherein he simply declared it to be "in effect", but never stating it was lawfully ratified.**

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 judges of 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, when they ruled that it "created no new power of taxation" and that it "did not change the constitutional limitations which forbid any direct taxation of individuals."**

**Alleged defects in the ratification of the Income Tax Amendment**

According to the investigations of Bill Benson and others, the following defects were found in the ratification of the Income Tax Amendment by the 48 states then existing, three-fourths or 36 of which were needed to ratify it:

- 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.

See the two volume book “The Law That Never Was,” (723 pages) to review all the documents.

The Law That Never Was Vol 1, (382 pages) Found at –

[www.nationallibertyalliance.org/files/xylem/TheLawThatNeverWasVol1.pdf](http://www.nationallibertyalliance.org/files/xylem/TheLawThatNeverWasVol1.pdf)

The Law That Never Was Vol 2, (341 pages) Found at –

[www.nationallibertyalliance.org/files/xylem/TheLawThatNeverWasVol2.pdf](http://www.nationallibertyalliance.org/files/xylem/TheLawThatNeverWasVol2.pdf)