

ABOLITION OF THE POLL TAX

TWENTY-FOURTH AMENDMENT

SECTIONS 1 AND 2. The right of citizens of the United States to vote in any primary or other election for President or Vice President, for electors for President or Vice President, or for Senator or Representative in Congress, shall not be denied or abridged by the United States or any State by reason of failure to pay any poll tax or other tax.

The Congress shall have power to enforce this article by appropriate legislation.

EXPANSION OF THE RIGHT TO VOTE

Ratification of the Twenty-fourth Amendment in 1964 marked the culmination of an endeavor begun in Congress in 1939 to eliminate the poll tax as a qualification for voting in federal elections. Property qualifications extend back to colonial days, but the poll tax itself as a qualification was instituted in eleven states of the South following the end of Reconstruction, although at the time of the ratification of this Amendment only five states still retained it.¹ Congress viewed the qualification as “an obstacle to the proper exercise of a citizen’s franchise” and expected its removal to “provide a more direct approach to participation by more of the people in their government.” Congress similarly thought that a constitutional amendment was necessary,² because the qualifications had previously survived constitutional challenges on several grounds.³

Not long after ratification of the Amendment—applicable only to federal elections—Congress by statute authorized the Attorney General to seek injunctive relief against use of the poll tax as a means of racial discrimination in state elections,⁴ and the Supreme

¹ Harman v. Forssenius, 380 U.S. 528, 538–40, 543–44 (1965); United States v. Texas, 252 F. Supp. 234, 238–45 (W.D. Tex.) (three-judge court), *aff’d on other grounds*, 384 U.S. 155 (1966).

² H.R. REP. NO. 1821, 87th Cong., 2d Sess. 3, 5 (1962).

³ Breedlove v. Suttles, 302 U.S. 277 (1937); Saunders v. Wilkins, 152 F.2d 235 (4th Cir. 1945), *cert. denied*, 328 U.S. 870 (1946); Butler v. Thompson, 97 F. Supp. 17 (E.D. Va), *aff’d*, 341 U.S. 937 (1951).

⁴ Voting Rights Act of 1965, § 10, 79 Stat. 442, 42 U.S.C. § 1973h. For the results of actions instituted by the Attorney General under direction of this section,

Court held that the poll tax discriminated on the basis of wealth in violation of the Equal Protection Clause.⁵

In *Harman v. Forssenius*,⁶ the Court struck down a Virginia statute that eliminated the poll tax as an absolute qualification for voting in federal elections and gave federal voters the choice either of paying the tax or of filing a certificate of residence six months before the election. Viewing the latter requirement as imposing upon voters in federal elections an onerous requirement that was not imposed on those who continued to pay the tax, the Court unanimously held the law to conflict with the new Amendment by penalizing those who chose to exercise a right guaranteed them by the Amendment.

see *United States v. Texas*, 252 F. Supp. 234 (W.D. Tex.) (three-judge court). *aff'd on other grounds*, 384 U.S. 155 (1966); *United States v. Alabama*, 252 F. Supp. 95 (M.D. Ala. 1966) (three-judge court).

⁵ *Harper v. Virginia State Bd. of Elections*, 383 U.S. 663 (1966) (invalid discrimination based on wealth).

⁶ 380 U.S. 528 (1965).