

119TH CONGRESS  
1ST SESSION

# H. J. RES. 14

Proposing an amendment to the Constitution of the United States to repeal  
the sixteenth article of amendment.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2025

Mr. DAVIDSON submitted the following joint resolution; which was referred to  
the Committee on the Judiciary

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## JOINT RESOLUTION

Proposing an amendment to the Constitution of the United  
States to repeal the sixteenth article of amendment.

1       *Resolved by the Senate and House of Representatives*  
2       *of the United States of America in Congress assembled*  
3       *(two-thirds of each House concurring therein),*

4       SECTION 1. That the following article is proposed as  
5       an amendment to the Constitution of the United States,  
6       which shall be valid to all intents and purposes as part  
7       of the Constitution when ratified by the legislatures of  
8       three-fourths of the several States within seven years after  
9       the date of its submission for ratification:

1 “ARTICLE —

2 “SECTION 1. The sixteenth article of amendment to  
3 the Constitution of the United States is hereby repealed,  
4 and the Congress shall have no power to lay and collect  
5 taxes on incomes, from whatever source derived, except in  
6 time of war declared by the Congress.

7 “SECTION 2. Section 1 of this article shall take effect  
8 beginning 2 years after ratification of this article. Not  
9 later than 180 days after such ratification, the Secretary  
10 of the Treasury shall submit a report to the Congress con-  
11 taining recommendations for any legislation that may be  
12 necessary to implement this article.”.

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