

SUBCOMMITTEES
OVERSIGHT
SOCIAL SECURITY



Earl Pomeroy
Congress of the United States
North Dakota

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Roy Neset
6853 102nd Ave NW
Tioga, ND 58852

Dear Roy:

Thank you for contacting me regarding the constitutionality of the federal income tax. I appreciate hearing from you.

As you know, the Sixteenth Amendment to the U.S. Constitution empowers Congress to tax incomes. Specifically, this amendment states "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." The amendment was approved by two-thirds of the House and Senate and ratified by three-fourths of the states in 1913.

Again, thank you for contacting me about this issue. Please do not hesitate to write or call again with any additional comments or questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Earl Pomeroy", written in a cursive style.

EARL POMEROY
Member of Congress

EP:cp