Pick one of the thirty-three amendments to the U.S. Constitution and discuss its relevance today.  Pick the Amendment and do some research on that Amendment, in particular, its historical background. Each student must pick a unique amendment.  The first student who provides a completely developed discussion with take the lead on that amendment.  By the way, don't just pick an amendment and say, "times are different then there were in America in the 1790s; therefore, the amendment is no longer relevant".  What I want to see is your discussion on the historical underpinnings of the amendment and an effort to determine how the amendment could be applied today. Then you can take a pro or con position on the amendment's relevance.

The 16th amendment (Amendment XVI) of the U.S constitution states that “The Congress shall have the 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.” Essentially, the amendment allows Congress to levy an income tax without apportioning it among the state based on population.

Examining the historical background of this amendment, one can identify that Congress passed the amendment in 1909 in response to the Pollock v. Farmers’ Loan & Trust Co Supreme Court case in 1895. The case was brought up due to the unfair collection of tax from individuals. That is, before the early 20th century, most federal revenues came from tariffs rather than taxes, even though congress had often imposed excise taxes on various goods. Consequently, the Revenue Act of 1861 introduced the first federal income tax. However, it was rejected in 1872. Nevertheless, during the late 19th century, various groups, including the Populist Party, emerged as favoring the establishment of a progressive income tax at the federal level. They believed that the tariffs unfairly taxed the poor and wanted a shift of the tax burden onto the wealthy. Following that, the 1894 Wilson-Gorman Tariff act was established and contained an income tax provision. However, it got struck down during the Pollock v. Farmers’ Loan & Trust Co Supreme Court case. The court ruled that federal income taxes on rents, dividends, and interest were direct taxes and should be apportioned among the states based on population.

For many years after the decision, Congress did not attempt to implement another income tax. This was mainly due to concerns that the Supreme Court would strike down any attempt to levy an income tax. This scenario changed in 1909 when progressives in congress proposed an amendment for an income tax to a tariff bill. Surprisingly, the amendment was ratified by one state legislature after another, and on February 3, 1913, the states of Delaware, Wyoming, and New Mexico approved the 16th Amendment to the U.S. Constitution, ratifying it into law. This document settled the constitutional question of how to do tax income and, by so doing, brought dramatic changes in the American way of life.

The 16th amendment could certainly be applied today since congress can also put laws on taxes in order as well. The amendment authorized direct income taxes to be collected by the Federal government. Hence it affects those who pay income taxes as most of it goes to the federal government. Most of our government’s money also comes from these income taxes. If it were not for the 16th Amendment, we would have a dramatically different system of taxation, or the government would be essentially unable to function in any way that it does now. Furthermore, the 16th amendment is relevant and has advantages in terms of allowing the federal government to keep an army, build roads and bridges, enforce laws, and carry out other duties.

References

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