

Title: Poll Tax

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## POLL TAX

A poll tax (CAPITATION TAX, head tax) is typically levied on every adult (or adult male) within the taxing JURISDICTION. An old technique for raising revenue, the tax in its compulsory form raises no important constitutional questions. (Under Article I, section 9, Congress can levy a poll tax only by apportionment to the national census. Congress has not in fact raised revenue this way.)

Serious constitutional issues have been raised in this century by poll taxes whose payment is "voluntary," enforced only by conditioning voter registration on their payment. Early in the nation's history, payment of such taxes came to replace property ownership as a qualification for voting. By the CIVIL WAR, however, widespread acceptance of universal suffrage had virtually eliminated the poll tax as a condition on voting.

In a number of southern states, the poll tax returned in the 1890s along with SEGREGATION as a means of maintaining white supremacy. In theory and in early practice, poor whites as well as blacks were kept from voting by this means. Later, however, some registrars learned to use the device mainly for purposes of RACIAL DISCRIMINATION, requiring only black would-be voters to produce their receipts for poll tax payments—in some states for payments going back to the voter's twenty-first year. The poll tax gradually fell from favor as a means of keeping blacks from voting; "good character" requirements and LITERACY TESTS, for example, were more readily adapted to this purpose. By 1940 only seven states retained the poll tax as a voting condition.

In *BREEDLOVE V. SUTTLES* (1937), a case involving a white applicant for registration, the Supreme Court upheld Georgia's use of the poll tax as a condition on voting. The poll tax remained a CIVIL RIGHTS issue, kept alive in Congress by the regular introduction of bills to abolish its use. Southern committee chairmanships and senatorial filibusters succeeded in sidetracking this legislation. When the TWENTY-FOURTH AMENDMENT was finally submitted to the states in 1962, it forbade the use of poll taxes as a condition on voting only in federal, not state, elections. The Amendment was ratified in 1964.

Two years later, the Supreme Court held, in *HARPER V. VIRGINIA BOARD OF ELECTIONS* (1966), that conditioning voting in state elections on poll tax payments denied the EQUAL PROTECTION OF THE LAWS. Only four states still retained the device, but its elimination eloquently symbolized the relation between VOTING RIGHTS and the equal CITIZENSHIP of all Americans.

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(1986)

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