THE CONSTITUTION WITH CARL

Volume 25 - The Twenty-fourth Amendment - No Poll Tax

No Poll Tax

Central question: Should a person have to pay to vote?





For most of a century, in a group of Southern states, an American who wanted to vote first had to pay for the privilege: a tax of a dollar or a dollar and a half, charged year after year, paid months before election day, with a paper receipt to prove it. The amount sounds small. The design was not. A citizen who could not pay, or who had missed a year, or who had simply lost the receipt, could be turned away for want of proof, and thousands upon thousands of citizens, Black and white, poor farmers and laborers and their wives, stood outside the polling place of their own country for want of a dollar and a half.

In 1964 the Twenty-fourth Amendment barred the tax as a condition of voting in federal elections, the elections for President and Congress. Two years later the Supreme Court barred it in state elections too, in Harper v. Virginia Board of Elections, and federal trial courts struck the last holdout taxes down in the same season. This book reads the amendment's seventy two words closely, tells how the tax worked and how the long fight against it was won, and keeps the two halves of the victory labeled for what they are: one by amendment, one by the courts.

For ages 7 to 11. Level Up boxes reach to age 13.

START HERE

Meet Carl and the Four Strands

Carl the Cardinal is Free Vote Carl in this volume. He stands at the entrance of a polling place holding a blank ballot, and his pockets are turned out and plainly empty. The ballot is blank because Carl's books never tell a voter how to vote. The empty pockets are the point of the picture: nothing stands between this voter and the ballot box. No fee. No receipt. No tax unpaid. For the voters in this book's story, the pockets were the whole question: their states had made the contents of a voter's pocket a qualification for voting.

The four strands, kept separate

Strand	What it is
THE WORDS	The amendment itself, in ORIGINAL WORDS, plus a PLAIN LANGUAGE EXPLANATION set apart from it.
THE HISTORY	How the poll tax worked, why states built it, and the long fight in Congress and the states that ended it.
COURTS HAVE SAID	Named cases with years: Breedlove (1937), Harman (1965), and Harper (1966), labeled as interpretation.
STILL DEBATED	Real disputes that remain. Stated fairly, never as settled fact.

How to use this book

- Read the words aloud first. Then read the explanation.
- Write, draw, point, or dictate your answers. All of those count.
- The money exercises use the real tax amounts the court opinions record, a dollar in Georgia and a dollar and a half in Virginia.
- Keep three instruments straight: an amendment, a law, and a court holding. Page 13 sets them side by side.
- Family Talk is where the family viewpoint lives. It is never presented as a court holding.

CARL'S ONE DISTINCTION

Carl keeps one distinction in front of him from the first page to the last: **this amendment names federal elections, and only federal elections.** Its words list the offices, President, Vice President, electors, Senator, and Representative, and every one of them is a federal office. The state half of the victory, the governor's race and the mayor's race and the state legislature, arrived two years later by a different road, a Supreme Court holding under the Fourteenth Amendment, a different amendment from Book 15. Ask of every sentence in this book which half fell, and by whose hand.

MEET CARL BOX

Carl turns his pockets out with a smile, because the gesture that once shamed a poor man at the courthouse is, in his picture, a badge: nothing to pay, nothing to prove, a citizen walking in. He asks readers to picture the voters of the old system as neighbors first: parents and grandparents who worked hard, paid their other taxes, raised their families, and were kept from one duty of citizenship by a charge they could not spare. The rule was wrong; the people it kept out were never the problem.

The Words: Read the Whole Amendment

ORIGINAL WORDS - TWENTY-FOURTH AMENDMENT, RATIFIED JANUARY 23, 1964

Section 1. "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."

Section 2. "The Congress shall have power to enforce this article by appropriate legislation."

Text from the National Archives transcription of Amendments 11 to 27. The Senate passed the amendment on March 27, 1962, by 77 to 16, and the House on August 27, 1962, by 295 to 86. South Dakota became the thirty eighth state to ratify on January 23, 1964, and the amendment was certified on February 4, 1964.

PLAIN LANGUAGE EXPLANATION - THIS IS EXPLANATION, NOT CONSTITUTIONAL WORDING

No citizen's vote in a federal election may be taken away, in whole or in part, because that citizen did not pay a poll tax or any other tax. That covers party primaries as well as November elections, and it covers every federal office: President, Vice President, the electors who choose them, Senators, and Representatives. It binds the national government and every state government alike. And Congress may pass laws to enforce the rule.

Did You Know? The whole amendment is seventy two words: sixty in Section 1 and twelve in Section 2. Count the words in the box above and check Carl's count. Source listed on page 19.

First check

Notice three things before we go on. First, the amendment names **primaries**. A primary is the election inside a party that chooses its candidates, and in much of the South of that day the primary was the contest that truly decided who would hold the office. A ban that covered only November would have left the real door locked. The writers closed both doors.

Second, the ban runs to "any poll tax **or other tax**." The writers knew the charge could be renamed. Call it a poll tax, call it a ballot tax, call it a registration tax: if a citizen loses a federal vote for failing to pay it, the amendment is broken. The words cover the thing, not the label.

Third, the office list is the whole rule's boundary. President, Vice President, electors, Senator, Representative: federal offices, all of them, and no governor, no state legislator, no mayor anywhere in the list. That is not an oversight to be corrected by generous reading. It is the shape the people's representatives chose, and page 5 lists exactly what the boundary leaves standing, and for how long.

Read it once more, pencil in hand

Go back to the box at the top of this page. Circle the two kinds of elections named. Underline the list of offices. Put a box around the words "or other tax." You have mapped the whole rule: where it applies, to which offices, and against what charge.

THE WORDS

Word by Word: Five Phrases That Carry the Rule

1. "In any primary or other election"

The amendment reaches the whole road to office, not just its last step. A state may not charge for the primary ballot that picks a party's candidate for Senator, and may not charge for the November ballot that picks the Senator. In the one party South of the poll tax years, the Democratic primary was often the only election with a real contest in it, which is why this phrase mattered as much as any in the amendment.

2. The office list: "President or Vice President, for electors... or for Senator or Representative in Congress"

Read the list slowly. It is the federal family, complete: the President and Vice President, the electors who cast the electoral votes for them (Volume 13's machinery, and Volume 24's), and the two houses of Congress. What is absent is as deliberate as what is present. Governors, state legislators, judges, sheriffs, and mayors are state and local officers, chosen in state and local elections, and this amendment does not speak to those elections at all.

3. "By the United States or any State"

The ban binds both levels of government. A state may not charge its voters for a federal ballot, and Congress itself may not charge them either. Neither government may do indirectly, through the other, what it may not do directly. The right guarded here is a citizen's right against every government that touches his federal vote.

4. "By reason of failure to pay any poll tax or other tax"

Notice the hinge: **by reason of**. The amendment does not abolish taxes, and it does not excuse any citizen from paying them. It forbids one particular use of an unpaid tax: using it as the reason to deny or shrink a federal vote. A citizen who owes taxes still owes them, and the government may collect them by its ordinary means. What it may not do is collect them at the polling place door, with the ballot as the price.

5. Section 2: "Congress shall have power to enforce"

The closing section follows the pattern of the Thirteenth, Fourteenth, and Fifteenth Amendments in Books 14, 15, and 16: the amendment states the right, and Congress holds the power to pass laws that enforce it. Page 13 shows this power at work beside its neighbors: the Voting Rights Act's poll tax section was written in 1965 on the enforcement powers of the Fourteenth and Fifteenth Amendments, and Congress added the Twenty-fourth Amendment to that section in 1975. The state half of the job was finished in the courts, not by this section alone.

Say it in your own words

Rewrite Section 1 in your own words on the lines. Keep the primaries, the office list, and the words "or other tax."

Check your version. Does it cover primaries as well as November? Does it name only federal offices? Does it ban the charge whatever the tax is called? Does it bind the states and the United States alike? If your version passes all four checks, it says what Section 1 says.

THE WORDS

What the Amendment Does, and What It Does Not Do

This amendment did one thing completely and several neighboring things not at all, and the neighboring things matter to the story, because other hands had to do them. Read the words again. A short amendment with a sharp edge, aimed at one charge in one class of elections.

What the amendment does	What the amendment does not do
Bars any poll tax or other tax as a condition of voting in federal elections	Reach state and local elections for governor, legislature, or mayor
Covers primaries as well as general elections	End the other barriers of the day, such as literacy tests
Binds the United States and every state alike	Abolish taxes, or excuse any citizen from paying them
Gives Congress power to enforce the ban by law	Set the other voter qualifications, such as age, residence, and registration
Took effect on ratification, January 23, 1964	By itself, free a single state election ballot

The state half fell in court, not in this text

From January 1964 to March 1966, an American in a poll tax state lived under a split rule: the federal ballot was free and the state ballot was taxed, on the same day, in the same booth, sometimes on the same sheet of paper. What ended the state half was not a second amendment. It was the courts: the Supreme Court reading the Fourteenth Amendment, the amendment of Book 15, in Harper v. Virginia Board of Elections in 1966, and federal trial courts striking the Texas and Alabama taxes under the Voting Rights Act in the same season. Pages 11 to 13 tell that story with its labels on. Keep the sorting habit Carl teaches in every volume: **the federal ban is constitutional text, from this amendment; the state ban is a court holding, from Harper**. Both are the law of the land. They are not the same kind of law, and they were not made by the same hands.

And the Voting Rights Act is a law

Between the amendment and Harper stands a statute. In 1965 Congress passed the Voting Rights Act, and its Section 10 directed the Attorney General of the United States to go to court against the poll taxes still charged in state elections. A law is Congress's own tool, powerful and changeable: a later Congress could amend or repeal it, which no Congress can do to an amendment. The Act did real work in this story, page 13 shows it, and Carl labels it every time it appears: **law, not amendment**, the same label Book 16 taught for it.

ONE QUESTION TO CARRY THROUGH THE HISTORY

The history pages that follow explain how a tax of a dollar and a half came to stand guard over the ballot box of eleven states, and why ending it took not a court case, not a statute, but the heaviest tool the Constitution owns: an amendment, proposed by two thirds of Congress and ratified by three fourths of the states. As you read, keep asking why the lighter tools failed, one after another, for twenty five years. The answer is the story of Breedlove, of the filibuster, and of Senator Holland's long patience.

THE HISTORY

What a Poll Tax Was

A poll tax is a tax on a person, charged by the head: the same flat amount from every adult, whatever he earns and whatever he owns. The word poll is an old word for a head, and the tax counted heads. Standing alone, it was an old and ordinary way for governments to raise money. The wrong in this book's story is not the tax itself. It is what the tax was fastened to: the right to vote.

The machinery, piece by piece

In the states that kept the tax as a voting rule, the machinery ran like this. The tax came due every year, election or no election. The voter paid it himself, in person, at the courthouse or to the tax collector, and received a paper receipt. When he came to register and to vote, he had to prove the tax was paid, and the receipt was the proof. No receipt, no registration. No registration, no ballot. The tax did not wait at the polling place on election day. It stood months and years upstream, where a poor man's attention and a poor man's dollar were both scarce, and it quietly removed him from the list of voters long before any ballot was printed.

Virginia's rules, as the Supreme Court recorded them

The Harper opinion, on page 12, sets out Virginia's system from Virginia's own constitution, and it is worth reading as the Court read it. Virginia charged a poll tax of **a dollar and a half a year** on every resident twenty one years of age and over. A person who wanted to vote had to have **personally paid** the tax for the **three years** before the year he applied to register: three years at a dollar and a half is **$4.50**, paid out of a laborer's wages before he could cast a first ballot. And the last of those payments had to be made **at least six months before the election** in which he hoped to vote. A man who decided in October that this year's election mattered to him was already too late. The door had closed in the spring, quietly, months before the campaigns began.

Georgia's rules: the tax that added up

Georgia's version, the one the Court upheld in Breedlove in 1937, was cumulative, and cumulation is the cruelest gear in the machine. Georgia charged **one dollar a year**, as it had since 1877, on inhabitants from twenty one to sixty years of age, and the state constitution required a voter to have paid **all** the poll taxes that had come due against him, with arrears, before he could register. Miss five years, and you owed five dollars, not one. Miss twenty, and you owed twenty. Every year a poor man stayed away, the price of coming back grew, until the price itself became the wall. Nolan Breedlove, the Georgia man whose case the Court decided in 1937, was twenty eight years old: the tax had been coming due against him since he turned twenty one.

Why the receipt mattered

Hold the whole design in view, because each piece did work. The amount was small enough to sound harmless and large enough, against a laborer's cash, to bite. The deadline fell months early, before election fever could move a man to pay. The back years stacked the price against exactly the people least able to pay it. And the receipt put the proof in the voter's own pocket, so that a lost scrap of paper could do what no election official had to do out loud. Nobody had to tell a citizen he could not vote. The machinery told him, silently, in the spring.

THE HISTORY

Why the Tax Spread, and What It Did

The poll tax as a voting rule was built on purpose, in a particular place and season, and this book tells that plainly. After the Civil War and Reconstruction, the Fifteenth Amendment, the amendment of Book 16, forbade denying a citizen's vote on account of race. In the decades that followed, one Southern state after another rebuilt its voting rules, and the poll tax was a standard part of the rebuilding. In all, **eleven Southern states** wrote the poll tax into their voting systems in the years after Reconstruction.

The tax named no race. It named money. That was its usefulness to the men who designed it: it could be defended in court as a mere tax, a revenue measure any state may levy, while it did its work on the ground among the citizens least able to pay. And its work was not done on one people only. It kept many Black citizens from the polls, which was its designers' purpose, and it kept many poor white citizens from the polls beside them, farmers and mill hands and laborers whose cash was as short as their neighbors'. Around it stood companion devices, literacy tests and understanding clauses and the rest, each doing its own part of the same work. The poll tax's part was the quietest: it required no scene at the courthouse, no official's refusal, only a dollar and a half, a deadline in the spring, and a receipt.

The long retreat

The tax did not fall all at once, because it had not been built all at once. Across the middle of the twentieth century the states let it go one at a time: legislatures repealed it, voters struck it from state constitutions, and the count of poll tax states shrank decade by decade. By the time Congress proposed this amendment, the eleven had become five. The holdouts were the states where the tax was woven deepest into the voting system, and they are the five this book follows to the end.

The retreat had names and dates. Florida repealed its poll tax in 1937. Georgia, the very state whose tax the Supreme Court had upheld in Breedlove, abolished its own in 1945, eight years after winning in court. Tennessee followed in 1953. Each repeal made the same admission from a different statehouse: the tax had become hard to defend for the people who had to defend it. But repeal is a local tool, and it worked only where the tax's defenders had already lost their grip. In the five holdout states the machinery of page 6 still ran, and no legislature there would vote to stop it.

> **Did You Know?** When the Twenty-fourth Amendment was ratified in 1964, only five states still charged a poll tax: Alabama, Arkansas, Mississippi, Texas, and Virginia. Eleven Southern states had built one into their voting rules after Reconstruction. Source listed on page 19.

How Congress saw it by 1962

The House committee that reported this amendment in 1962 described the poll tax 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." Read the committee's words with Carl's sorting habit. That is Congress speaking about its own proposal, in its own report: history, not constitutional text. But it tells you the fight of the next two pages was not a sudden one. By 1962 the tax had been retreating for decades, the courts had refused to move against it, and the question in Washington was no longer whether the poll tax should end, but which tool could end it, and whether that tool could survive the Senate.

THE HISTORY

The Long Fight in Congress

The fight against the poll tax in Congress began in 1939, and for more than twenty years it ran into the same two walls, one in the Senate and one in the Supreme Court. Understanding the amendment means understanding the walls, because the amendment was shaped to go around both of them.

The first wall: the filibuster

The natural first tool was a statute: a law of Congress forbidding the poll tax in federal elections. Through the 1940s the House of Representatives passed such a bill five times, and five times the bill went to the Senate and died there, talked to death by filibuster, the Senate practice that lets a determined minority prevent a vote by refusing to stop debating. The Senate's own history tells how hard the fighting ran in November 1942, when opponents of that year's bill filibustered for five days and the Majority Leader, Alben Barkley, had the Sergeant at Arms sent out to round up absent southern senators and compel the quorum the filibusterers were denying the chamber. The bill died anyway. A law needs the Senate's vote, and the Senate's rules let the tax's defenders keep the vote from ever being taken.

The second wall: Breedlove

Behind the filibuster stood a doubt about whether a statute could do the work even if it passed. In 1937, in Breedlove v. Suttles, the Supreme Court had upheld Georgia's poll tax against the argument that it violated the Constitution, and the decision, told in full on page 11, left the tax standing on the states' power to set voter qualifications. If the Constitution permitted the tax, as the Court had said, then a mere act of Congress reaching into the states' qualifications was open to challenge the day it passed. Congress, its own committee said in 1962, concluded that a constitutional amendment was necessary: not the easiest tool, but the one no court could set aside and no state could answer.

Senator Holland and the amendment road

The amendment road had a champion with a long memory. Senator Spessard Holland of Florida had fought the poll tax since his years in Florida's own legislature, and in the Senate he offered a constitutional amendment against it beginning in 1949, and offered it again and again across the 1950s while the statute bills kept dying. The proposal was known on Capitol Hill simply as the Holland Amendment. His reasoning was the reasoning of the two walls: a statute could be filibustered and then challenged; an amendment, once proposed by two thirds of both houses, went out to the states, where legislatures voted it up or down and no filibuster waited. The road was longer. It was also the only one that arrived.

STOP AND THINK

The statute road was faster every time it was tried, and it failed every time it was tried. The amendment road took twenty five years from the fight's beginning to ratification. Write or say one reason a slower tool that cannot be undone may be worth more than a fast tool that can, and one cost of choosing it.

THE HISTORY

Proposed in 1962, Ratified in 1964

In the spring of 1962 the amendment road finally opened. President Kennedy supported the proposal, and Senator Holland's amendment came to the Senate floor in March. On **March 27, 1962**, the Senate approved it by **77 to 16**: ninety three senators voting, two thirds of them sixty two, and the amendment cleared the bar with fifteen votes to spare. The House followed on **August 27, 1962**, by **295 to 86**, and the Twenty-fourth Amendment went out to the states. The Union held fifty states, and an amendment needs three fourths of them: three fourths of fifty is thirty seven and a half, and since a state cannot ratify by halves, the count needed was thirty eight.

The states moved quickly, and they moved from every region. Illinois ratified first, on November 14, 1962, and through the winter and spring of 1963 the ratifications came in a steady procession, New Jersey and Oregon, West Virginia and New York and Maryland, California and Alaska, down through the South's own Tennessee and Florida and Kentucky, until by the new year of 1964 the count stood at thirty six.

Not every state said yes. Mississippi's legislature voted the amendment down on December 20, 1962. Under the three fourths rule a rejection cannot stop a count, and it did not; it only records where a state stood. A handful of states never ratified at all, which likewise could not stop the count once thirty eight had said yes.

On January 16, 1964, Maine ratified, the thirty seventh state. One week later, on **January 23, 1964**, South Dakota ratified, the thirty eighth, and the count was complete: the Twenty-fourth Amendment was part of the Constitution. On February 4, 1964, Bernard L. Boutin, the Administrator of General Services, certified the amendment as adopted, with President Lyndon B. Johnson witnessing the certification and signing as a witness.

Did You Know? Mississippi's legislature rejected this amendment on December 20, 1962, the one outright no in the ratification record. The rejection could not block the count, and a federal court barred Mississippi's state election tax requirement in April 1966. Source listed on page 19.

THE ROAD IN DATES

March 27, 1962: the Senate approves the amendment, 77 to 16. August 27, 1962: the House approves it, 295 to 86, and the proposal goes to the states. November 14, 1962: Illinois ratifies, first of all. December 20, 1962: Mississippi votes no. January 16, 1964: Maine ratifies, the thirty seventh state. January 23, 1964: South Dakota ratifies, the thirty eighth, and ratification is complete. February 4, 1964: the amendment is certified.

Five hundred fourteen days

From proposal on August 27, 1962 to ratification on January 23, 1964 took five hundred fourteen days, about seventeen months, against the seven years the proposal allowed. Set that beside the twenty five years the fight had already run in Congress, and the shape of the story stands clear: the country's mind was made up long before its machinery could move. The filibuster and Breedlove had held the tax in place for a generation after most Americans had turned against it, and when the amendment road opened at last, the states walked it in a year and a half. The amendment was law in the winter of 1964. What it did not yet do, free a state election, is the next page, and it is the heart of Carl's distinction.

THE HISTORY

1964: Half the Job Done

On November 3, 1964, the United States held its first presidential election under the Twenty-fourth Amendment, and in that election no voter anywhere in the country could be charged a tax for a federal ballot. The promise of the amendment was kept, in full, on the first day it could be tested. And on that same day, in the same polling places, the voters of five states met the amendment's boundary face to face.

One booth, two rules

A voter in Texas on November 3, 1964 chose a President and members of Congress with no tax asked and no receipt shown, because the amendment had freed the federal ballot completely. The same voter then chose a governor and state legislators under the old rule: the Texas poll tax still stood for state elections, because the amendment's words had never reached those offices. Federal ballot free, state ballot taxed, one citizen, one booth, two constitutions' worth of rules. That split is not a failure of the amendment. It is the amendment's exact shape, and the reason the story has a second act.

Arkansas answers for itself

One of the five states closed its own gap. In November 1964 the voters of Arkansas approved Amendment 51 to their state constitution, whose Section 17 repealed the requirement that a poll tax receipt be presented before registering or voting, and built a new voter registration system in its place. The target was the voting condition, not the tax as such. No court ordered it and no amendment from Washington reached it: the people of the state removed the condition by their own vote. Four states remained: Alabama, Mississippi, Texas, and Virginia.

Did You Know? Of the five states that still had a poll tax in 1964, Arkansas was the only one whose own voters took it away, approving Amendment 51 in November 1964. The other four lost theirs in court in 1966. Source listed on page 19.

Virginia tries a side door

Virginia's answer to the amendment was narrower and cleverer, and it produced the first court test of the new words. For federal elections, Virginia dropped the tax as an absolute requirement and offered the voter a choice: pay the poll tax as before, or file a certificate of residence, a witnessed or notarized paper declaring where he lived, filed six months before the election. Pay, or file: those who paid carried no new burden, and those who used the amendment's free road carried one that the payers did not. Whether the amendment permits a state to charge a paperwork toll on the free road is the question of Harman v. Forssenius, on the next page.

Promised, and practiced

Hold this book's guardrail where Book 16 taught you to hold it. January 23, 1964 is the day the words became law. It is not the day every barrier fell. In 1964 a Black citizen in Mississippi who could not be charged for a federal ballot still faced the literacy test and the registrar's discretion, and a poor citizen in Virginia still paid for the state ballot until 1966. Congress took up more of those barriers in the Voting Rights Act of 1965, a law, labeled a law wherever this book names it. The amendment promised one thing, that no tax would price a federal vote, and it delivered exactly that thing. A ratification date is a beginning to be honored honestly, not a finish line to be invented.

Courts Have Said: The Tax Upheld, Then the Side Door Closed

Two cases frame this amendment in the courts, one a generation before it and one a year after it. The first explains why the amendment had to exist at all. The second shows the courts reading the new words for the first time, and refusing to let a state narrow them.

Breedlove v. Suttles, 1937: the tax upheld

Nolan Breedlove was a twenty eight year old man of Fulton County, Georgia, who declined to pay Georgia's poll tax and was refused registration for both primary and general elections, federal and state. Georgia's tax, the case records show, was one dollar a year, levied since 1877 on inhabitants between twenty one and sixty years of age, and the state constitution required a voter to have paid all of it, arrears included, before registering. Breedlove argued that the tax denied him the equal protection of the laws under the Fourteenth Amendment, among other claims.

On December 6, 1937, the Supreme Court answered no, unanimously, in an opinion by Justice Butler. The Court held that a state may set the qualifications of its voters, that exacting payment of the poll tax before registration, as an aid to collecting the tax, was a use of the state's power consistent with the Constitution, and that the tax did not deny equal protection. Label it as Carl labels every case in this strand: **interpretation**, the Court's reading of the Constitution as it stood, not a line of the Constitution itself. But it was the reading that governed, and it stood for twenty nine years. While Breedlove stood, the poll tax was, in the courts' eyes, constitutional, and that is the second wall of page 8: the wall this amendment was built to go around, by changing the text the Court reads.

Harman v. Forssenius, 1965: no side doors

The amendment's first test came from Virginia's certificate of residence, the pay or file choice of page 10. Lars Forssenius was a Virginia voter who had neither paid the tax nor filed the certificate, and the question reached the Supreme Court: may a state that can no longer demand the tax demand a special filing, six months early, from the voters who decline to pay it?

On April 27, 1965, the Court answered no, unanimously, in an opinion by Chief Justice Warren, the first reading of the Twenty-fourth Amendment the Court ever gave. The certificate, the Court held, was a material burden laid only on the voters who chose the amendment's free road, and it abridged the very right the amendment had just secured. The sentence at the center of the opinion deserves to be read whole: for federal elections, "the poll tax is abolished absolutely as a prerequisite to voting, and no equivalent or milder substitute may be imposed." A state may not charge the tax, and it may not charge a toll of paperwork, or time, or trouble, in the tax's place.

LABEL THIS INTERPRETATION

Harman is a reading of this amendment, reached by judges, and a strong one: unanimous, and never since disturbed. But keep the label straight. The words abolished the tax as a prerequisite. The Court read those words to abolish substitutes as well, because a substitute that burdens only the voters who refuse to pay is the tax wearing a lighter coat. When the next page's case goes further still, watch which amendment the Court is reading. It is not this one.

Harper v. Virginia Board of Elections, 1966

Annie E. Harper was a Virginia resident who could not register to vote without paying Virginia's poll tax, and Evelyn Butts brought a companion case beside hers. Their suits asked the courts to declare the tax unconstitutional, not under the Twenty-fourth Amendment, which by its words could not reach a state election, but under the Fourteenth Amendment of Book 15, whose Equal Protection Clause promises that no state shall "deny to any person within its jurisdiction the equal protection of the laws." A lower court, feeling bound by Breedlove, dismissed the suits. The Supreme Court took the appeal.

The holding, March 24, 1966

On March 24, 1966, the Court ruled for Harper, **six to three**, in an opinion by Justice Douglas. Read the holding in the Court's own sentence: "a State violates the Equal Protection Clause of the Fourteenth Amendment whenever it makes the affluence of the voter or payment of any fee an electoral standard." Wealth, the Court reasoned, has nothing to do with a citizen's fitness to vote: a state may test a voter's age, residence, and registration, which bear on who he is and where he belongs, but the thickness of his purse bears on nothing the ballot is for. With that sentence, Virginia's tax fell, under a rule set for every state election. Texas and Alabama had already lost theirs to federal trial courts (page 13); Mississippi's fell on April 6, 1966. The tax that eleven states had built and five had kept was finished, at every level, sixty four years after Virginia wrote its version into its constitution of 1902 and twenty nine years after Breedlove had let it stand.

What happened to Breedlove

Harper overruled Breedlove *pro tanto*, a Latin phrase meaning "so far as it went": so far as Breedlove had upheld poll taxes and property qualifications for voting, it was law no longer. The Court did not pretend Breedlove had never been decided, and it did not need this book's amendment to do its work, because the Fourteenth Amendment had been in the Constitution since 1868, waiting, on the majority's reading, for the Court to apply it to the tax. The three dissenting justices answered that the majority was amending the Constitution by opinion, doing from the bench what the Twenty-fourth Amendment's careful federal boundary showed the people themselves had chosen not to do in 1964. Carl does not settle that argument here. He labels it: the holding is courts have said; the argument about the holding's method is still debated, and fair readers state both.

What Harper did not decide

- It did not strike down voter qualifications generally. Age, residence, citizenship, and registration rules stand, within the Constitution.
- It did not hold that a state may never charge any fee connected with an election, such as a filing fee for a candidate. It held that payment may not be the standard of a voter's right to vote.
- It did not rest on the Twenty-fourth Amendment. The amendment freed federal elections; Harper freed state elections under the Fourteenth. Two amendments, two roads, one finished map.

Check the labels

Mark each statement **W** (words), **C** (courts), or **D** (debate).

1. _____ No citizen's federal vote may be denied for failure to pay any poll tax or other tax.
2. _____ A state violates equal protection whenever it makes payment of a fee an electoral standard.
3. _____ The Harper majority amended the Constitution by opinion instead of applying it.

Answers: 1 is W, Section 1 of the Twenty-fourth Amendment. 2 is C, the Harper holding. 3 is D, the dissenters' charge, argued still; it is not the holding.

LEVEL UP

Level Up: Three Roads, Three Instruments

The poll tax was ended by three different instruments working in three different years, and this volume's whole lesson in constitutional literacy is learning to tell them apart. An amendment, a law, and a court holding are all "the law," but they are made by different hands, they reach different ground, and they are undone in different ways.

Instrument	What it was	What it reached	What could undo it
Amendment	The Twenty-fourth Amendment, ratified January 23, 1964	Every federal election, primaries included	Only another amendment
Law	The Voting Rights Act of 1965, Section 10	Sent the Attorney General to court against poll taxes in state elections	A later Congress, by another law
Court holding	Harper v. Virginia Board of Elections, March 24, 1966	Every state and local election, under the Fourteenth Amendment	A later Supreme Court, revisiting its reading

Watch the law do its work between the other two. In 1965, Congress directed the U.S. attorney general to challenge voting poll taxes in court. The original law cited the Fourteenth and Fifteenth Amendments. In 1975, Congress amended that section to also cite the Twenty-fourth Amendment. Acting under that Section 10, the section now numbered 52 U.S.C. 10306, the Attorney General sued Texas and Alabama over their state poll taxes, and federal three judge courts struck both taxes down: Texas on February 9, 1966, in United States v. Texas, and Alabama on March 3, 1966, in United States v. Alabama. Those rulings rested on a statute. Then Harper arrived on March 24 and set the constitutional rule for every state at once, on ground no legislature can repeal; and on May 2, 1966, the United States Supreme Court affirmed the Texas judgment in its own separate case, leaving the trial court's ruling standing. Three roads, and the traveler who cannot say which road he is on will misread every map in this series.

LEVEL UP - TO AGE 13: WHY "OR OTHER TAX" MATTERS

The amendment does not ban "the poll tax." It bans denying a federal vote "by reason of failure to pay any poll tax **or other tax**." Those last three words are a fence built against renaming. Without them, a state could have retired the words poll tax, charged the same dollar and a half as a "ballot access tax" or a "registration revenue fee," and argued that the amendment, which named only the poll tax, had nothing to say. With them, the test is the thing, not the title: is a citizen losing a federal vote because a tax went unpaid? Harman carried the same logic one step further, to a burden that was not a tax at all. Drafters who write "or other" into a ban are telling the future that they have seen this trick before. When you reach page 14, you will meet the modern form of the argument: whether money owed to a court is a tax, a punishment, or something else entirely, and why the answer decides the case.

The boundary was a choice, not an accident

One more thing the table teaches. The Twenty-fourth Amendment's federal boundary is sometimes described as a defect, as if the drafters had aimed at all elections and missed. The record says otherwise. An amendment aimed at state elections too would have asked the states to surrender a piece of their oldest power, the setting of their own voters' qualifications, and the men who counted votes in Congress and in thirty eight legislatures chose the amendment that could pass and could be ratified. Harper's dissenters made the same point from the other side: the people's own amendment had drawn the line at federal elections, deliberately. Whether the Court honored that choice or overrode it is the debate. That the choice was made, the record is plain.

STILL DEBATED

Still Debated: Money Owed, and the Ballot

No state charges a poll tax today. The live argument in this amendment's neighborhood is narrower and harder: when a citizen owes the government money, not as a tax but as part of a criminal sentence, may the state hold his vote until the debt is paid? The question came to a head in Florida, and it is stated here fairly for both sides, with the courts' answer labeled as a court's answer.

The Florida question

In 2018 the voters of Florida amended their state constitution, in a measure called Amendment 4, to restore the vote to people with felony convictions, except those convicted of murder or a felony sexual offense, once they completed "all terms of sentence." The next year the Florida legislature passed a law, Senate Bill 7066, reading "all terms" to include the fines, fees, and restitution the sentencing court had ordered: money owed to victims and the courts. People who had finished prison and probation but still owed court money sued, arguing in part that requiring payment before voting was a poll tax under the Twenty-fourth Amendment, and a wealth barrier under Harper.

Courts have said

Jones v. Governor of Florida reached the United States Court of Appeals for the Eleventh Circuit, which decided it en banc on September 11, 2020, by **six to four**, upholding Florida's law. En banc means the full court sat, not a three judge panel; two judges took no part. The challengers did not argue fines or restitution are taxes; the fight was over fees and court costs, held to be punishment, a penalty and not a tax. Equal protection was judged under rational basis review, the courts' most deferential test, and upheld on that ground, not because rich and poor bear the same costs. That holding governs in the Eleventh Circuit. The Supreme Court has not decided the merits; Raysor (2020) only declined to lift an interim stay.

Still debated

The trial court in the same case had ruled the other way for citizens genuinely unable to pay, and four judges of the appeals court dissented. The critics' argument runs on this amendment's own logic: a fee charged by a court, existing to raise revenue for the government's operations, looks like the "other tax" of 1964 wearing a new name, and a citizen kept from the ballot by an empty pocket is kept out as surely as Annie Harper was. The defenders' argument runs on the sentence: a criminal sentence is a whole thing, prison, probation, and payment alike, and the state does not sell the vote to those who pay; it restores the vote to those who have completed what a court imposed for a crime, which is a qualification about punishment finished, not about wealth. Neither side may claim a holding beyond the one that exists: the only holding in the case is the Eleventh Circuit's, and the argument continues in other courts and other states.

CARL'S LABEL CHECK FOR THIS PAGE

Words: the Twenty-fourth Amendment, 1964, and Harper's rule that payment of a fee may not be an electoral standard, 1966. Courts have said: Jones v. Governor of Florida, 2020, in one circuit: the fees and costs in a sentence are a penalty, not a tax. Still debated: whether that distinction honors the amendment's fence against renaming, or walks around it.

BEFORE YOU TURN THE PAGE

State the strongest sentence of the side you disagree with, in words its own supporters would accept as fair. If you cannot, you have not yet heard that side. Say it aloud before you go on.

ACTIVITIES

Activity 1: The Receipt and the Deadline

Work in the make-believe State of Magnolia. Magnolia's rules are printed here in full. Magnolia is a fictional combination, not a copy of one real state: its amount and its six month deadline are Virginia's, as the Harper opinion records them, but the stacking of every missed year is the broader cumulation other states used. Virginia itself capped the back tax at three years; Magnolia caps nothing, and that difference is part of the lesson. Virginia's real filing details are told with Harman on page 11. **Magnolia's rules:** the poll tax is $1.50 a year. It is charged for every year starting with the year a voter turns 21. To vote in an election, a voter must have personally paid every year owed through the year before the election, must show the receipt, and must have paid at least six months before election day.

Part 1: What does the ballot cost?

1. A voter turned 21 in 1955 and never paid. He wants to vote in the November 1960 election. The years he owes are 1955, 1956, 1957, 1958, and 1959: that is _____ years. At $1.50 a year, he owes _____.

2. His wife also turned 21 in 1955 and never paid. The tax is charged person by person, so she owes _____ of her own before she can vote.

3. A voter turned 21 in 1941 and never paid. He wants to vote in the same 1960 election. The years he owes run from 1941 through 1959: that is _____ years, and at $1.50 a year he owes _____. Notice what cumulation did: the man who stayed away longest owes the most to return.

4. A voter turned 21 in 1959 and never paid. She owes for 1959 only: _____. Why is her price so much lower than the price in question 3, and is the difference fair? Write your answer on the lines.

Part 2: The deadline

Election day in Magnolia is November 8, 1960, and payment must be made at least six months before. The last day to pay is _____. Election day in 1964 is November 3, and the last day to pay is _____. A voter who first thinks about the election when the campaigns begin in September has already missed the deadline by about _____ months. That is the deadline doing its work.

Part 3: Put the story in order

Number these events from 1 to 5 in the order they happen.

_____ Election day, November 8, 1960.
_____ The last day to pay, May 8, 1960.
_____ A young man turns 21, in June 1955.
_____ The voter shows his receipt and registers, in October 1960.
_____ The voter pays five years of tax, in April 1960.

Grown ups: the checked answers are in the adult answer area on page 19. Walk Part 1 slowly: the arithmetic is the argument. Every added year of absence raising the price of return is the cumulation gear of page 6, felt in a family's pocketbook.

ACTIVITIES

Activity 2: Federal or State? The Sorting Game

Civics No. 8 placed this amendment on its timeline. This game works the timeline's hardest lesson: the answer to "may a poll tax be charged?" depends on **which election** and **which year**. The cards are hypothetical ballot situations under the rules then in force, not a claim that these exact contests happened in those months. For each card, decide: may officials require the tax, or a substitute for it, on this ballot? Mark Y for yes or N for no, and name the rule that answers: the Twenty-fourth Amendment, Harper, Harman, or none of them yet.

The card	Tax or substitute required?	The rule that answers
November 1962, Texas: election for U.S. Representative	_____	_____
November 1964, Virginia: election for President	_____	_____
November 1964, Texas: election for Governor	_____	_____
1965, Mississippi: a primary for U.S. Senator	_____	_____
Late 1965, Virginia: a federal voter told to file a certificate of residence instead of paying	_____	_____
November 1965, Texas: election for the state legislature	_____	_____
November 1966, Alabama: election for the state legislature	_____	_____
November 1966, Mississippi: election for U.S. Representative	_____	_____

Now write the rules yourself

Finish each sentence in your own words.

After January 23, 1964: no poll tax may be charged for _____.

After March 24, 1966: no poll tax may be charged for _____.

The two year gap

Between those two dates, the same citizen could be free at one end of the ballot and taxed at the other. Explain to a younger student, in two or three sentences, how that could be true at the same time, and which hands closed the gap.

Grown ups: the checked answers are in the adult answer area on page 19. The card most students miss is the third: the amendment freed the federal offices on a 1964 Texas ballot and left the governor's race taxed, on the same day, in the same booth.

ACTIVITIES

What Would You Do?

These are judgment questions. There is no single checked answer for the choices, but the facts and the amendment's words bind every answer. Defend yours with the words and the history, and keep the labels straight.

Scenario 1 - The senator's two roads, 1949

You are a senator in 1949 who wants the poll tax gone. On your desk sit two tools. The first is another statute bill: the House might pass it, as it has before, but in your chamber a filibuster is threatened, and if it ever passed, Breedlove might be argued against the law in court. The second is Senator Holland's new constitutional amendment: it needs two thirds of both houses and thirty six of the forty eight states, it might take years, and some of your allies call it surrender, because it reaches only federal elections and leaves the state tax standing. The voters the tax keeps home cannot vote for you either way. Which road do you take, and what do you say to the ally who calls the amendment a half measure?

Scenario 2 - The certificate, Virginia, early 1965

You are a Virginia voter in the first months of 1965, and you owe no one anything but this: to vote in the coming federal elections you must either pay the poll tax, three years at a dollar and a half, $4.50, or file a witnessed certificate of residence six months before the election, a filing no voter who pays is asked to make. A third road exists: refuse both, as Lars Forssenius refused, and carry the question to court, knowing the case may take a year and an election may pass you by. Which road do you take, and what does your choice cost, in money, in trouble, or in the vote itself?

Scenario 3 - The South Dakota legislator, January 1964

You sit in the South Dakota legislature in January 1964. Your state has no poll tax and never has. Thirty seven states have ratified the amendment, and your chamber's vote would make thirty eight and finish it. A colleague argues that how Virginia or Texas runs its elections is no business of South Dakota's, and that a federal amendment reaching into any state's voting rules is a road the Union should walk carefully. He is not wrong that the road is serious. Cast your vote, and defend it: what business is it of yours, and what does the three fourths rule itself say about whose business an amendment is?

Family Talk

Family Talk carries this family viewpoint. It is not a court holding, and it is not presented as one.

Taxes are owed; rights are not sold

Our family begins where Jesus began when he was shown a coin: "render to Caesar the things that are Caesar's, and to God the things that are God's" (Matthew 22:21, English Standard Version). Taxes are Caesar's. A Christian household pays them honestly, including taxes it grumbles about, because government is God's servant for order and the bill for it is real. Nothing in this book, and nothing in the Twenty-fourth Amendment, teaches otherwise, and the amendment itself says so: it does not cancel a single tax. It forbids one use of a tax.

The wrong of the poll tax was not that Virginia taxed. The wrong was that Virginia hung the tax on the ballot box as its price: pay, personally, three years back, six months early, receipt in hand, or stay home from the choosing of your own government. That turned a citizen's voice from a trust into a purchase. We hold that the rights a citizen exercises in a republic, to speak, to worship, to vote, are gifts held in stewardship from God, to be used for the good of neighbors. A gift held in trust is not merchandise, and a government that charges admission to it, even a dollar and a half of admission, has priced something that was never its to sell. The amendment's fence, "any poll tax or other tax," is the law's way of saying the price tag comes off and stays off, whatever the tag is renamed.

We also notice the manner of the repair, and we are thankful for it. The tax was not ended by a riot or a ruler's whim. It was ended the constitutional way: argued for twenty five years, proposed by two thirds of the people's Congress, and ratified by three fourths of the states, most of which had no poll tax of their own to surrender. South Dakota's yes freed voters in Virginia it would never meet. That is the amendment process working as it was built to work, majorities persuading majorities across a continent, and it is worth teaching a child to admire the slowness when the slowness is the price of doing it by consent.

A practice for the month

At the kitchen table, lay out four dollars and fifty cents in coins: three years of Virginia's tax at a dollar and a half. Beside it lay a blank sheet of paper for a ballot. Talk about what each one is. The coins are real money, owed where taxes are owed. The ballot is not bought with them, not in 1964 and not now. Then put the coins away and keep the ballot on the table while you read Section 1 aloud together, all sixty words of it.

Questions to talk through

- What is the difference between paying a tax and paying a price? Which one is a poll tax, and why does the difference matter?
- Jesus taught his followers to render taxes to Caesar. What things belong to Caesar in our family's life, and what things do not, however politely Caesar asks?
- The amendment left the state poll tax standing for two more years, and Arkansas removed its own by a vote of its people. When is a half finished repair a reason to keep working, and when do we wrongly treat it as finished?
- Senator Holland worked on one amendment for thirteen years before it passed. What work in your life is worth that kind of patience, and what makes it worth it?
- Annie Harper's case began over a dollar and a half. Small charges can guard big doors. Where else have you seen a small fee, or a small form, or a small deadline decide who gets in?

SOURCES

Sources, Mapped to Pages

Pages 3, 4, and 5. Twenty-fourth Amendment text, proposed August 27, 1962, ratified January 23, 1964. National Archives, The Constitution: Amendments 11 to 27. Carl's word count from that text: 60 words in Section 1, 12 in Section 2, labels not counted. Passage votes (Senate 77 to 16, March 27, 1962; House 295 to 86, August 27, 1962): House History, Art and Archives, The Twenty-fourth Amendment; Congressional Record. Background: Constitution Annotated, Amendment 24 (constitution.congress.gov).

Pages 6, 11, and 12. Virginia's poll tax as recorded in the case itself (a dollar and a half a year, paid personally for the three years before registration, at least six months before the election): Harper v. Virginia Board of Elections, 383 U.S. 663 (1966), United States Reports, volume 383 (GovInfo PDF). Georgia's dollar tax, upheld: Breedlove v. Suttles, 302 U.S. 277 (1937), volume 302. The certificate of residence and its fall: Harman v. Forssenius, 380 U.S. 528 (1965), volume 380.

Pages 7 and 8. Eleven Southern states instituting the poll tax after Reconstruction, five retaining it at ratification, the endeavor in Congress from 1939, and the House committee's words: Constitution Annotated, Amendment 24 essay (link above). State repeal dates (Florida 1937, Georgia 1945, Tennessee 1953): U.S. Commission on Civil Rights, 1961 Report, Book 1: Voting, page 21 (GovInfo). The November 1942 filibuster and the Sergeant at Arms: United States Senate Historical Office, Arrests Compel Senate Quorum (senate.gov). Senator Holland's amendment offers from 1949 and the name "the Holland Amendment": Congressional Record, March 27, 1962 (Senate Joint Resolution 34 debate), which uses the name throughout.

Pages 9 and 10. Ratification dates (Illinois first, November 14, 1962; Maine, January 16, 1964; South Dakota, January 23, 1964; Mississippi's rejection, December 20, 1962): House Manual, section 238, note on Amendment XXIV (GovInfo). Certification, February 4, 1964, by the Administrator of General Services, President Johnson signing as witness: Constitution Annotated, Post-War Amendments essay; National Archives, amendment process. Arkansas Amendment 51, approved November 3, 1964, its Section 17 repealing Amendment 8's poll tax receipt requirement: Arkansas Secretary of State, Election Laws and Constitution, 2025 edition, sections 17 and 20; publisher's note to Amendment 8.

Page 13. Voting Rights Act of 1965, Section 10 (52 U.S.C. 10306(b); as enacted, 79 Stat. 442, invoking the Fourteenth and Fifteenth Amendment enforcement powers; the Twenty-fourth Amendment reference added by the 1975 amendments, Pub. L. 94-73, sec. 408, 89 Stat. 405), and the suits under it: United States v. Texas, 252 F. Supp. 234 (W.D. Tex.), decided February 9, 1966, affirmed, Texas v. United States, 384 U.S. 155 (May 2, 1966), and United States v. Alabama, 252 F. Supp. 95 (M.D. Ala.), decided March 3, 1966. Mississippi's April 6, 1966 ruling: King v. Cook, 298 F. Supp. 584 (N.D. Miss. 1969).

Page 14. Jones v. Governor of Florida, 975 F.3d 1016 (11th Cir. 2020) (en banc), decided September 11, 2020: slip opinion (Eleventh Circuit PDF), rational basis review, part III-A; fees and costs held a penalty, not a tax, part III-B, pp. 31 to 36; fines and restitution not argued as taxes. Amendment 4's exclusions (murder, felony sexual offenses): Florida Constitution, Article VI, section 4(b); Jones at pages 3 to 4. The stay: Raysor, No. 19A1071, application to vacate denied July 16, 2020 (Supreme Court docket). Case note: Harvard Law Review, volume 134.

Adult answer area - Activities 1 and 2

Activity 1. Part 1: (1) 5 years; 5 x $1.50 = $7.50. (2) $7.50, her own; each spouse owes their own (the household pays $15.00 in all). (3) 1941 through 1959 is 19 years; 19 x $1.50 = $28.50. (4) $1.50; fewer years had stacked against her: the charge measured years of absence, not fitness to vote. Part 2: six months before November 8, 1960 is May 8, 1960; before November 3, 1964 is May 3, 1964; a September decider is about four months too late. Part 3, in order: turns 21 in June 1955 (1); pays five years' tax in April 1960 (2); the last day to pay, May 8, 1960 (3); shows his receipt, registers in October 1960 (4); election day, November 8, 1960 (5).

Activity 2. Texas 1962, U.S. Representative: Y, lawfully charged (proposed, not yet ratified). Virginia 1964, President: N, the Twenty-fourth Amendment. Texas 1964, Governor: Y, still charged; the amendment reaches federal elections only. Mississippi 1965, Senate primary: N, the amendment names primaries. Virginia 1965, the certificate: N, Harman v. Forssenius, April 27, 1965. Texas 1965, state legislature: Y, still charged; it fell in 1966. Alabama 1966, state legislature: N, Harper, and the earlier Alabama ruling of March 3, 1966. Mississippi 1966, U.S. Representative: N, the Twenty-fourth Amendment; Harper answers the state gap, not a federal ballot. Sentences: after January 23, 1964, no poll tax for any federal election, primaries included; after March 24, 1966, none at all.

COLORING PAGE

Coloring Page: Free Vote Carl



Color Carl's feathers red, his chest cream, his neckerchief green, and his medallion gold. Leave the ballot paper white, ready for a voter to mark. Leave the turned out pockets empty: that is the point of the picture.

You have finished Volume 25. You can read the seventy two words aloud, tell how the poll tax worked, dollar by dollar and deadline by deadline, explain why the amendment freed federal elections first, and tell how the courts finished the work in 1966. The series continues with Volume 26, the Twenty-fifth Amendment, and the question of what happens if a President cannot serve.