respect to, or measured by, income for any period ending on or prior to said 31st day of December laid in accordance with the terms of any law then in effect.

"Sec. 5. Section 3 shall take effect at midnight on the last day of the sixth month following the ratification of this article. Nothing contained in this article shall affect the power of the United States after said date to collect any tax with respect to any devolution or transfer occurring prior to the taking effect of Section 3, laid in accordance with the terms of any law then in effect."

And be it further

Resolved, that the Congress of the United States be, and it hereby is, requested to provide as the

mode of ratification that said amendment shall be valid to all intents and purposes, as part of the Constitution of the United States, when ratified by the legislatures of three-fourths of the several states; and be it further

Resolved, that the Secretary of State be, and he hereby is, directed to send a duly certified copy of this resolution to the Senate of the United States and one to the House of Representatives in the Congress of the United States.

* * *

This resolution is submitted by the State Legislators for the XXII Amendment.

Merle B. Smith

Chairman

STATE LEGISLATORS FOR THE XXII AMENDMENT

Status of State Legislatures on the Proposed XXII Amendment on Date of January 1, 1945

List of States that will be in session the first week in January that have not passed the Resolution—total 29 States:

Arizona Idaho Nebraska Ohio Texas California Kansas Nevada Oklahoma Utah Colorado Maryland New Mexico Vermont Oregon Connecticut Minnesota New York Washington So. Carolina Florida (April) Missouri No. Carolina West Virginia So. Dakota Georgia Montana No. Dakota Tennessee

List of States that have passed the Resolution in both Houses to date—total 17 States:

Alabama Indiana Maine Mississippi Pennsylvania Arkansas Massachusetts Iowa New Hampshire Rhode Island Delaware Kentucky Michigan New Jersey Wisconsin Illinois Wyoming

There are two States that will not be in regular session in 1945 that have not passed the Resolution; they are Louisiana and Virginia.

There are six States that have passed the Resolution in but one House. They are:

California House New York Senate Ohio Senate Virginia House

All Legislatures with a few exceptions meet in regular session every two years. If one of the 29 States first listed, having biennial sessions, fails to pass the Resolution this year, action in that State will be delayed for two years.

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