April 17, 1959

Dear ...:

Hearings on a resolution proposing a constitutional amendment to prohibit states from taxing wages, salary and personal income of a person who is not a resident of the state began on April 15 and the witnesses who appeared before the Committee made a very persuasive case.

The whole problem admits of one difficulty in that there are thirty-two states which have individual income tax laws and those states may be reluctant to ratify a constitutional amendment. It would require three-fourths of the states and with the addition of Alaska this would mean thirty-seven in order to effectuate ratification. I am of the opinion that the resolution will be reported favorably. I assure you it will have good attention.

Sincerely,

Everett McKinley Dirksen