

**The Twenty-fourth Amendment** (Amendment XXIV) of the [United States Constitution](#) prohibits both [Congress](#) and the [states](#) from conditioning the right to vote in [federal elections](#) on payment of a [poll tax](#) or other types of tax. The amendment was proposed by Congress to the states on August 27, 1962, and was [ratified](#) by the states on January 23, 1964.

[Southern states](#) of the former [Confederate States of America](#) adopted [poll taxes](#) in laws of the late 19th century and new constitutions from 1890 to 1908, after the Democratic Party had generally regained control of state legislatures decades after the end of [Reconstruction](#), as a measure to prevent [African Americans](#) and often poor whites from voting. Use of the poll taxes by states was held to be constitutional by the [Supreme Court of the United States](#) in the 1937 decision [Breedlove v. Suttles](#).

When the 24th Amendment was ratified in 1964, five states still retained a poll tax: [Virginia](#), [Alabama](#), [Texas](#), [Arkansas](#), and [Mississippi](#). The amendment prohibited requiring a poll tax for voters in federal elections. But it was not until 1966 that the U.S. Supreme Court ruled 6–3 in [Harper v. Virginia Board of Elections](#) that poll taxes for any level of elections were unconstitutional. It said these violated the [Equal Protection Clause](#) of the [Fourteenth Amendment](#). Subsequent litigation related to potential discriminatory effects of voter registration requirements has generally been based on application of this clause.