

Poll Tax

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The poll or capitation (head) tax in the United States was a lump sum tax levied by state and local governments on individuals, who often had to pay the tax in order to vote. Popularly associated with racial and class restrictions on suffrage in the South, it actually expanded the suffrage when it was introduced shortly after the American Revolution, it unintentionally discouraged voting by white women after 1920, it was exaggeratedly blamed for many of the South's ills in the 1930s and 40s, and after a long crusade against it, it was banned in the mid-1960s as a mere footnote to the civil rights movement.

In the colonial era, men had to own a certain amount of property in order to vote. (Women were almost always disfranchised.) But between 1775 and 1791, New Hampshire, Delaware, Georgia, and North Carolina adopted constitutions allowing men to vote if they paid any state tax, and all began to levy a poll tax. Thus, by 1791, the poll tax made possible virtually universal white male suffrage in four states, half of them in the South, giving those states the broadest suffrage in the world at the time.

During and after Reconstruction, however, the poll tax constricted, rather than enlarged the ranks of voters. By 1904, all eleven southern states that had formed the Confederacy during the Civil War made payment of a poll tax a voting prerequisite. Although sometimes defended as a source of revenue for schools, it was an effective disfranchising device precisely because the upperclass white Democrats who framed it usually designed it *not* to be paid by those they did not want to vote. Poll tax delinquents were almost never prosecuted. In some states, only property owners received notice of poll taxes due, while in others, it was not even included on property tax bills. Seven of the eleven states made the poll tax due six to nine months before the November election, long before interest in elections heated up. To vote, one often had to keep one's poll tax receipts for months or years and bring them to the polls. In five states, the tax could accumulate for more than one year – in Georgia after 1877 and Alabama after 1901, indefinitely. One knowledgeable observer termed Georgia's cumulative poll tax “the most effective bar to Negro suffrage ever devised.”

The poll tax was effective, too, because southerners, especially black southerners, not only had low incomes, they had even lower *cash* incomes. In 1880, the average southern income, including non-cash income, was \$86 in contemporary dollars; in 1900, \$100. But because the income distribution was extremely skewed, most people received much less than the average. And because sharecroppers, small farmers, factory workers, miners, and others bought most of their necessities on credit, they might not see more than a few dollars in cash during a year. To such men, who composed majorities or near-majorities of the adult male populations of every southern state at the turn of the century, a levy of a dollar or two might seem enormous and a cumulated poll tax, impossibly high.

How restrictive was the poll tax? Contemporary southern experts on disfranchisement thought it the best device to keep people they called “the dispossessed” from voting. To cite one of numerous statements from throughout the South, a former member of the franchise committee of the Mississippi constitutional convention of 1890 described the poll tax, twelve years after it was enacted, as “the most effective instrumentality of Negro disfranchisement.” Unlike literacy or property tests, which often included “grandfather” or “understanding” clause loopholes for

whites, the poll tax applied to everyone, regardless of race, in general elections, and only South Carolina allowed citizens to vote in primaries without paying. Overall turnout in presidential elections in the 1880s in Georgia, the only southern state with a poll tax in force at the time, was less than two-thirds as high as in the rest of the South. Estimated black turnout in Georgia was less than half of that in Florida, a state with the same percentage of African-Americans, in the same elections. No one has suggested any variable or combination of variables other than the poll tax that can account for these stark differences. Such figures cast considerable doubt on the assertions of political scientist V.O. Key, Jr. and his student Frederic Ogden that “the poll tax has had little or no bearing on Negro disfranchisement” and that “the poll tax helped in a minor way to achieve disfranchisement.”

Key and Ogden underestimated the effect of the poll tax for two reasons. First, they concentrated on a later period, after the establishment of the white primary, which cut blacks altogether out of the region’s most important elections, after years of disfranchisement had produced a culture of political inaction and institutions attuned to that culture, and after decades of economic growth had made the poll tax seem economically less consequential. Without the poll tax, which preceded the legalized white primary in nearly every southern state, Republicans and Populists or their successors would have remained a threat even if blacks had been excluded from Democratic primaries.

Second, Key and Ogden neglected the indirect effect of the poll tax on politicians’ strategies and the heightened effect of the tax when it was adopted at the same time as other restrictive laws, such as literacy tests or restrictive registration laws. Many anti-Democratic southern politicians, realizing that disfranchisement laws would decimate their potential supporters, ceased to run, concentrated on local, rather than statewide elections, or even joined the hated Democratic party. The resultant decline in structured competition between political parties further dampened turnout, especially among those who shared political interests with the irremediably disfranchised. In sum, legal changes caused behavioral changes, which produced the solidly apathetic South.

A coalition led by the leftist Southern Conference on Human Welfare and later joined by labor unions, black activists, and liberals throughout the country organized state and national moves against the poll tax from 1938 through 1950. In response, Georgia, Florida, Arkansas, and Tennessee repealed the tax, joining North Carolina and Louisiana, which had acted in 1920 and 1934, respectively. The national House of Representatives passed bills repealing the poll tax five times during the 1940s, but southern filibusters prevented any Senate action. White women’s organizations led the campaign to reduce the period of accumulation of the poll tax to two years in Alabama, and race- and gender-segregated registration figures available from Louisiana and Alabama show that white women were the main immediate beneficiaries of poll tax liberalization.

Although constitutional qualms, Senate rules, and a concentration on other means of disfranchisement stalled national action on poll tax repeal during the 1950s, the Kennedy Administration pushed the Twenty-Fourth Amendment, which abolished the poll tax in national elections, through Congress in 1962, and the necessary number of states ratified it by 1964. Two years later, in *Harper v. Virginia Board of Elections*, the U.S. Supreme Court ruled state poll taxes violative of the Equal Protection Clause of the Fourteenth Amendment on the grounds, by that time widely accepted by the public, that wealth was not a valid reason to burden citizens’ fundamental right to vote.

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