The Constitutional Meaning Of Apportionment

Under the Constitution, federal capitations and other direct taxes must be apportioned:

"Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers,..."
United States Constitution, Article 1, Section 2, Clause 3;

"No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."
United States Constitution, Article 1, Section 9, Clause 4.

Apportionment means the division of the total cost of a tax (such as a $10 per house tax X 100 houses = $1000) among the states, proportionate to their percentage of the total national population. Here is an example of how such a tax is enacted and how it operates: