

distinct from the others, and each has citizens of it's own”

United States v. Cruikshank, 92 U.S. 542 (1875)

“he was not a citizen of the United States, he was a citizen and voter of the State,” “One may be a citizen of a State an yet not a citizen of the United States”.

McDonel v. The State, 90 Ind. 320 (1883)

“That there is a citizenship of the United States and citizenship of a state,”

Tashiro v. Jordan, 201 Cal. 236 (1927)

A citizen of the United States is a citizen of the federal government

Kitchens v. Steele, 112 F.Supp 383

State v. Manuel, 20 NC 122: the term citizen in the United States, is analogous to the term `subject in common law; the change of phrase has resulted from the change in government.

Supreme Court: Jones v. Temmer, 89 F. Supp 1226:

The privileges and immunities clause of the 14th Amendment protects very few rights because it neither incorporates the Bill of Rights, nor protects all rights of individual citizens. Instead this provision protects only those rights peculiar to being a citizen of the federal government; it does not protect those rights which relate to state citizenship.

Supreme Court: US vs. Valentine 288 F. Supp. 957:

The only absolute and unqualified right of a United States citizen is to residence within the territorial boundaries of the United States.

It is the duty of all officials whether legislative, judicial, executive, administrative, or ministerial to so perform every official act as not to violate constitutional provisions. Montgomery v state 55 Fla. 97-45S0.879

a. Inasmuch as every government is an artificial person, an abstraction, and a creature of the mind only, a government can interface only with other artificial persons. The imaginary, having neither actuality nor substance, is foreclosed from creating and attaining parity with the tangible. The legal manifestation of this is that no government, as well as any law, agency, aspect, court, etc. can concern itself with anything other than corporate, artificial persons and the contracts between them. S.C.R. 1795, *Penhallow v. Doane's Administrators* 3 U.S. 54; 1 L.Ed. 57; 3 Dall. 54; and,

b. the contracts between them involve U.S. citizens, which are deemed as Corporate Entities:

c. Therefore, the U.S. citizens residing in one of the states of the union, are classified as property and franchises of the federal government as an individual entity, *Wheeling Steel Corp. v. Fox*, 298 U.S. 193, 80 L.Ed. 1143, 56 S.Ct. 773

Before we place the stigma of a criminal conviction upon any such citizen the legislative mandate must be clear and unambiguous. Accordingly that which Chief Justice Marshall has called the tenderness of the law for the rights of individuals [FN1] entitles each person, regardless of economic or social status, to an unequivocal warning from the legislature as to whether he is within the class of persons subject to vicarious liability. Congress cannot be deemed to have intended to punish anyone who is not plainly and unmistakably within the confines of the statute. *United States v. Lacher*, 134 U.S. 624, 628, 10

S.Ct. 625, 626, 33 L.Ed. 1080; *United States v. Gradwell*, 243 U.S. 476, 485, 37 S.Ct. 407, 61 L.Ed. 857. FN1 *United States v. Wiltberger*, 5 Wheat. 76, 95, 5 L.Ed. 37.

We do not overlook those constitutional limitations which, for the protection of personal rights, must necessarily attend all investigations conducted under the authority of Congress. Neither branch of the legislative

department, still less any merely administrative body, established by Congress, possesses, or can be invested with, a general power of making inquiry into the private affairs of the citizen. *Kilbourn v. Thompson*, 103 U. S. 168, 196 [26: 377, 386]. We said in *Boyd v. United States*, 116 U. S. 616, 630 [29: 746, 751]—and it cannot be too often repeated—that the principles that embody the essence of constitutional liberty and security forbid all invasions on the part of the government and its employes of the sanctity of a man's home, and the privacies of his life. As said by Mr. Justice Field in *Re Pacific R. Commission*, 32 Fed. Rep. 241, 250, of all the rights of the citizen, few are of greater importance or more essential to his peace and happiness than the right of personal security, and that involves, not merely protection of his person from assault, but exemption of his private affairs, books, and papers from the inspection and scrutiny of others. Without the enjoyment of this right, all others would lose half their value.

It is scarcely necessary to say that the power given to Congress to regulate interstate commerce does not carry with it any power to destroy or impair those guarantees. This court has already spoken fully on that general subject in *Counselman v. Hitchcock*, 142 U. S. 547 [35: 1110], 3 Inters. Com. Rep. 816. Suffice it in the present case to say that as the Interstate Commerce Commission, by petition in a circuit court of the United States seeks, upon grounds distinctly set forth, an order to compel appellees to answer particular questions and to produce certain books, papers, etc., in their possession, it was open to each of them to contend before that court that he was protected by the Constitution from making answer to the questions propounded to him; or that he was not legally bound to produce the books, papers, etc., ordered to be produced; or that neither the questions propounded nor the books, papers, etc., called for relate to the particular matter under investigation, nor to any matter which the Commission is entitled under the Constitution or laws to investigate. These issues being determined in their favor by the court, the petition of the Commission could have been dismissed upon its merits. *Interstate Commerce Comm'n v. Brimson* (1894), 154 U.S. 447, 38 L.Ed 1047, 1058, 14 S.Ct. 1125.

**Albrecht v. U.S. Balzac v. People of Puerto Rico**, 258 U.S. 298 (1922) The United States District Court is not a true United States Court, established under Article 3 of the Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the sovereign congressional faculty, granted under Article 4, 3, of that instrument, of making all needful rules and regulations respecting the territory belonging to the United States. The resemblance of its jurisdiction to that of true United States courts, in offering an opportunity to nonresidents of resorting to a tribunal not subject to local influence, does not change its character as a mere territorial court.

**Alexander v. Bothsworth**, 1915. “Party cannot be bound by contract that he has not made or authorized. Free consent is an indispensable element in making valid contracts.”

**HALE v. HENKEL** 201 U.S. 43 at 89 (1906)

Hale v. Henkel was decided by the United States Supreme Court in 1906. The opinion of the court states:

The individual may stand upon his Constitutional Rights as a CITIZEN. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to incriminate him. He owes no duty to the State, since he receives nothing there from, beyond the protection of his life and property. His rights are such as existed by the Law of the Land (Common Law) long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. He owes nothing to the public so long as he does not trespass upon their rights.

**HALE V. HENKEL** 201 U.S. 43 at 89 (1906)

Hale v. Henkel is binding on all the courts of the United States of America until another Supreme Court case says it isn't. No other Supreme Court case has ever overturned Hale v. Henkel

None of the various issues of *Hale v. Henkel* has ever been overruled. Since 1906, *Hale v. Henkel* has been cited by the Federal and State Appellate Court systems over 1,600 times! In nearly every instance when a case is cited, it has an impact on precedent authority of the cited case.

Compared with other previously decided Supreme Court cases, no other case has surpassed *Hale v. Henkel* in the number of times it has been cited by the courts.

*Basso v. UPL*, 495 F. 2d 906

*Brook v. Yawkey*, 200 F. 2d 633

*Elliot v. Piersol*, 1 Pet. 328, 340, 26 U.S. 328, 340 (1828)

Under federal Law, which is applicable to all states, the U.S. Supreme Court stated that if a court is without authority, its judgments and orders are regarded as nullities. They are not voidable, but simply void, and form no bar to a recovery sought, even prior to a reversal in opposition to them. They constitute no justification and all persons concerned in executing such judgments or sentences are considered, in law, as trespassers.

*Griffin v. Mathews*, 310 Supp. 341, 423 F. 2d 272

*Hagans v. Lavine*, 415 U.S. 528

*Howlett v. Rose*, 496 U.S. 356 (1990)

Federal Law and Supreme Court Cases apply to State Court Cases.

*Sims v. Aherns*, 271 SW 720 (1925) The practice of law is an occupation of common right.

“Members of groups who are competent non-lawyers can assist other members of the group achieve the goals of the group in court without being charged with Unauthorized practice of law. (*NAACP v. Button*, 371 U.S. 415; and *United Mineworkers of America v. Gibbs* (383 U.S. 715); and *Johnson v. Avery* 89 S. Ct. 747 (1969))

*Maine v. Thiboutot*, 448 U.S. 1

*Mookini v. U.S.*, 303 U.S. 201 (1938)

The term District Courts of the United States as used in the rules without an addition expressing a wider connotation, has its historic significance. It describes the constitutional courts created under Article 3 of the Constitution. Courts of the Territories are Legislative Courts, properly speaking, and are not district courts of the United States. We have often held that vesting a territorial court with jurisdiction similar to that vested in the district courts of the United States (98 U.S. 145) does not make it a District Court of the United States.

Not only did the promulgating order use the term District Courts of the United States in its historic and proper sense, but the omission of provision for the application of the rules the territorial court and other courts mentioned in the authorizing act clearly shows the limitation that was intended.

*Carlisle v. United States*, 83 U.S. 147, 154 (1873), The rights of sovereignty extend to all persons and things not privileged, that are within the territory. They extend to all strangers resident therein: not only to those who are naturalized, and to those who are domiciled therein, having taken up their abode with the intention of permanent residence, but also to those whose residence is transitory. All strangers are under the protection of the sovereign while they are within his territory and owe a temporary allegiance in return for that protection.

In *Leiberg v. Vitangeli*, 70 Ohio App. 479, 47 N.E. 2d 235, 238-39 (1942) These constitutional provisions employ the word person, that is. anyone whom we have permitted to peaceably reside within our borders may resort to our courts for redress of an injury done him in his land, goods, person or reputation. The real party plaintiff for whom the nominal plaintiff sues is not shown to have entered our land in an unlawful manner. We said to her, you may enter and reside with us and be equally protected by our laws so long as you conform thereto. You may own property and our laws will protect your title. We, as a people, have said to those of foreign birth that these constitutional guaranties shall assure you of our good faith. They are the written surety to you of our proud boast that the United States is the

haven of refuge of the oppressed of all mankind.

Court will assign to common-law terms their common-law meaning unless legislature directs otherwise. *People v. Young* (1983) 340 N.W.2d 805,418 Mich. 1.

Common law, by constitution, is law of state. *Beech Grove Inv. Co. v. Civil Rights Comn* (1968) 157 N.W.2d 213, 380 Mich. 405.

Common law is but the accumulated expressions of various judicial tribunals in their efforts to ascertain what is right and just between individuals in respect to private disputes. *Semmens v. Floyd Rice Ford, Inc.* (1965) 136 N.W.2d 704,1 Mich.App. 395.

The common law is in force in Michigan, except so far as it is repugnant to, or inconsistent with, the Constitution or statutes of the state. *Stout v. Keyes* (1845) 2 Doug. 184, 43 Am. Dec. 465.

The constitution was ordained and established by the people of the United States for themselves, for their own government, and not for the government of the individual states. Each state established a constitution for itself, and in that constitution, provided such limitations and restrictions on the powers of its particular government, as its judgment dictated. The people of the United States framed such a government for the United States as they supposed best adapted to their situation and best calculated to promote their interests. The powers they conferred on this government were to be exercised by itself; and the limitations on power, if expressed in general terms, are naturally, and, we think, necessarily, applicable to the government created by the instrument. They are limitations of power granted in the instrument itself; not of distinct governments, framed by different persons and for different purposes. If these propositions be correct, the fifth amendment must be understood as restraining the power of the general government, not as applicable to the states.

Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the

definition and limitation of power. For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another. seems to be intolerable on any country where freedom prevails, as being the essence of slavery itself. See: *Yick Wo v. Hopkins*, 118 U.S. 356 (1886).

He is not to substitute even his juster will for theirs; otherwise it would not be the common will which prevails, and to that extent the people would not govern. See: Speech by Judge Learned Hand at the Mayflower Hotel in Washington, D.C. May 11, 1919, entitled, *Is there a Common Will?*

The Congress cannot revoke the Sovereign power of the people to override itself as thus declared. See: *Perry v. United States*, 294 U.S. 330, 353 (1935).

In the United States, Sovereignty resides in the people, who act through the organs established by the Constitution. See: *Chisholm v. Georgia*, 2 Dall 419, 471; *Penhallow v. Doanes Administrators*, 3 Dall 54, 93; *McCullock v. Maryland*, 4 Wheat 316, 404, 405; *Yick Wo v. Hopkins*, 118 U.S. 356, 370 (1886).

As men whose intentions require no concealment, generally employ the words which most directly and aptly express the ideas they intent to convey; the enlightened patriots who framed our constitution and the people who adopted it must be understood to have employed the words in their natural sense, and to have intended what they have said. See: *Gibbons v. Ogden*, 27 U.S. 1

No legislature can bargain away the public health or the public morals. The people themselves cannot do it. much less their servants. See: *New Orleans Gas Co v. Louisiana Light Co*, 115 U.S. 650 (1885).

People are supreme, not the state. See: *Waring v. the Mayor of Savannah*, 60 Georgia at 93.

Strictly speaking, in our republican form of government, the absolute sovereignty of the nation is in the people of the nation: and the residuary sovereignty of each state, not granted to any of its public functionaries, is in the people of the state. See: 2 Dall. 471; *Bouv. Law Diet.* (1870).

The theory of the American political system is that the ultimate sovereignty

is in the people, from whom all legitimate authority springs, and the people collectively, acting through the medium of constitutions, create such governmental agencies, endow them with such powers, and subject them to such limitations as in their wisdom will best promote the common good.

See: *First Trust Co. v. Smith*, 134 Neb.; 277 SW 762.

What is a constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. See: *Vanhornes Lessee v. Dorrance*, 2 U.S. 304(1795).

A constitution is designated as a supreme enactment, a fundamental act of legislation by the people of the state. A constitution is legislation direct from the people acting in their sovereign capacity, while a statute is legislation from their representatives, subject to limitations prescribed by the superior authority. See: *Ellingham v. Dye*, 178 Ind. 336; 99 NE 1; 231 U.S. 250; 58 L. Ed. 206; 34 S. Ct. 92; *Sage v. New York*, 154 NY 61; 47 NE 1096.

The question is not what power the federal government ought to have, but what powers, in fact, have been given by the people. The federal union is a government of delegated powers. It has only such as are expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction of limitation, is vested in a parliament or other legislative body subject to no restrictions except the discretion of its members. See: *U.S. v. William M. Butler*, 297 U.S. 1.

The people themselves have it in their power effectually to resist usurpation, without being driven to an appeal in arms. An act of usurpation is not obligatory: It is not law; and any man may be justified in his resistance. Let him be considered as a criminal by the general government: yet only his fellow citizens can convict him. They are his jury, and if they pronounce him innocent, not all powers of congress can hurt him; and innocent they certainly will pronounce him, if the supposed law he resisted was an act of usurpation. See: 2 *Elliot's Debates*, 94; 2 *Bancroft, History of the Constitution*, 267.

But it cannot be assumed that the framers of the Constitution and the people

who adopted it did not intend that which is the plain import of the language used. When the language of the Constitution is positive and free from all ambiguity, all courts are not at liberty, by a resort to the refinements of legal learning, to restrict its obvious meaning to avoid hardships of particular cases, we must accept the Constitution as it reads when its language is unambiguous, for it is the mandate of the sovereign powers. See: *State v. Sutton*, 63 Minn. 147, 65 W.N.W., 262, 101 N.W. 74; *Cook v. Iverson*, 122, N.M. 251.

In this state, as well as in all republics, it is not the legislation, however transcendent its powers, who are supreme — but the people — and to suppose that they may violate the fundamental law is, as has been most eloquently expressed, to affirm that the deputy is greater than his principal; that the servant is above his master; that the representatives of the people are superior to the people themselves: that the men acting by virtue of delegated powers may do not only what their powers do not authorize, but what they forbid. See: *Warning v. the Mayor of Savannah*, 60 Georgia, P. 93. There have been powerful hydraulic pressures throughout our history that bear heavily on the court to water down constitutional guarantees and give the police the upper hand. That hydraulic pressure has probably never been greater than it is today. Yet if the individual is no longer to be sovereign, if the police can pick him up whenever they do not like the cut of his jib, if they can seize and search him at their discretion, we enter a new regime. The decision to enter it should be made only after a full debate by the people of this country. See: *Terry v. Ohio*. 392 U.S. 39 (1967).

Personal liberty, or the Right to enjoyment of life and liberty, is one of the fundamental or natural Rights, which has been protected by its inclusion as a guarantee in the various constitutions, which is not derived from, or dependent on, the U.S. Constitution, which may not be submitted to a vote and may not depend on the outcome of an election. It is one of the most sacred and valuable Rights, as sacred as the Right to private property and is regarded as inalienable. 16 C.J.S., Constitutional Law, Sect. 202, p. 987  
Sovereignty itself is, of course, not subject to law, for it is the author and

source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails., as being the essence of slavery itself. (*Yick Wo vs. Hopkins*, U.S. 356 (1886)). The Congress cannot revoke the Sovereign power of the people to override their will as thus declared. *Perry v. United States*, 294 U.S. 330, 353 (1935).

In the United States, Sovereignty resides in the people, who act through the organs established by the Constitution. *Chisholm v. Georgia*, 2 Dall 419, 471; *Penhallow v. Doanes Administrators*, 3 Dall 54, 93; *McCullock v. Maryland*, 4 Wheat 316,404,405; *Yick Yo v. Hopkins*, 118 U.S. 356, 370.

The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the citizenship to the agencies of government. *City of Dallas v Mitchell*, 245 S.W. 944

Supreme Court Justice Brandeis spoke, in the case of *Olmstead v. United States* when he said: Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the laws scrupulously. Our government is the potent omnipresent teacher. For good or ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a law breaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of criminal laws the end justifies the means to declare that the government may commit crimes in order to secure the conviction of a private criminal—would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face. And so should every law enforcemnt student, practitioner, supervisor, and adminstrator

**State v. Manuel**, North Carolina, Vol. 20, Page 121 (1838) The sovereignty has been transferred from one man to the collective body of the people and he who before was a subject of the king is now a citizen of the State”.

In the United States the People are sovereign and the government cannot sever its relationship to the People by taking away their citizenship. *Afroyim v. Rusk*, 387 U.S. 253 (1967).

The People of a State are entitled to all rights which formerly belonged to the King by his prerogative. *Lansing v. Smith*, 4 Wendell 9, 20 (1829)

In Europe, the executive is synonymous with the sovereign power of a state... where it is too commonly acquired by force or fraud or both... In America, however the case is widely different. Our government is founded upon Compact. Sovereignty was, and is, in the People. *Glass v. The Sloop Betsy*, 3 Dall 6. (1794)

It is a Maxim {an established principle} of the Common Law that when an act of Parliament is made for the public good, the advancement of religion and justice, and to prevent injury and wrong, the King shall be bound by such an act, though not named; but when a Statute is general, and any prerogative Right, title or interest would be divested or taken from the King (or the People) in such case he shall not be bound. *The People vs. Herkimer*, 15 Am. Dec. 379, 4 Cowen 345 (N.Y. 1825).

**Chisholm v. Georgia**, Dallas Supreme Court Reports, Vol. 2, Pages 471, 472 (1793) “It will be sufficient to observe briefly, that the sovereignties in Europe, and particularly in England, exist on feudal principles. That system considers the prince as the sovereign, and the people as his subjects; it regards his person as the object of allegiance No such ideas obtain here; at the revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects and have none to govern but themselves”

**Ex parte Frank Knowles**, California Reports, Vol. 5, Page 302 (1855) “A citizen of any one of the States of the Union, is held to be, and called a citizen

of the United States, although technically and abstractly there is no such thing. To conceive a citizen of the United States who is not a citizen of some one of the States, is totally foreign to the idea, and inconsistent with the proper construction and common understanding of the expression as used in the Constitution, which must be deduced from its various other provisions.”

**Manchester v. Boston**, Massachusetts Reports, Vol. 16, Page 235 (1819) “The term, citizens of the United States, must be understood to intend those who were citizens of a state, as such, after the Union had commenced, and the several states had assumed their sovereignties. Before this period there was no citizens of the United States”

**Butler v. Farnsworth**, Federal Cases, Vol. 4, Page 902 (1821) “A citizen of one state is to be considered as a citizen of every other state in the union.”

**Douglass, Admr., v. Stephens**, Delaware Chancery, Vol. 1, Page 470 (1821) “When men entered into a State they yielded a part of their absolute rights, or natural liberty, for political or civil liberty, which is no other than natural liberty restrained by human laws, so far as is necessary and expedient for the general advantage of the public. The rights of enjoying and defending life and liberty, of acquiring and protecting reputation and property, and, in general, of attaining objects suitable to their condition, without injury to another, are the rights of a citizen; and all men by nature have them.”

### **Allodial Land**

**Barker v Dayton** 28 Wisconsin 367 (1871):

All lands within the state are declared to be allodial, and feudal tenures are prohibited. On this point counsel contended, first, that one of the principal elements of feudal tenures was, that the feudatory could not independently alien or dispose of his fee; and secondly, that the term allodial describes free and absolute ownership, independent ownership, in like manner as personal

property is held; the entire right and dominion; that it applies to lands held of no superior to whom the owner owes homage or fealty or military service, and describes an estate subservient to the purposes of commerce, and alienable at the will of the owner; the most ample and perfect interest which can be owned in land.

[Bowers v. DeVito, U.S. Court of Appeals, Seventh Circuit, 686F.2d 616 (1982)“... there is no constitutional right to be protected by the state against being murdered by criminals or madmen. It is monstrous if the state fails to protect its residents against such predators but it does not violate the due process clause of the Fourteenth Amendment or, we suppose, any other provision of the Constitution. The Constitution is a charter of negative liberties: it tells the state to let people alone; it does not require the federal government or the state to provide services, even so elementary a service as maintaining law and order.”

### **Income taxes**

Gregory v. Helvering, 293 U.S. 465, 1935

The legal Right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law permits, cannot be doubted

1895: In Pollock vs Farmers' Loan & Trust Co, the Supreme Court rules that general income taxes are unconstitutional because they are unapportioned direct taxes. To this day, the ruling has not been over-turned.

January 24, 1916: In Brushaber vs. Union Pacific Railroad, the Supreme Court ruled: that the 16th Amendment doesn't over-rule the Court's ruling in the Pollock case which declared general income taxes unconstitutional; The 16th Amendment applies only to gains and profits from commercial and investment activities: The 16th Amendment only applies to excises taxes;

The 16th Amendment did not Amend the U.S. Constitution; The 16th Amendment only clarified the federal governments existing authority to create excise taxes without apportionment.

...the [16th] Amendment contains nothing repudiating or challenging the ruling in the Pollock Case that the word direct had a broader significance since it embraced also taxes levied directly on personal property because of its ownership, and therefore the Amendment at least impliedly makes such wider significance a part of the Constitution a condition which clearly demonstrates that the purpose was not to change the existing interpretation except to the extent necessary to accomplish the result intended, that is, the prevention of the resort to the sources from which a taxed income was derived in order to cause a direct tax on the income to be a direct tax on the source itself and thereby to take an income tax out of the class of excises, duties and imposts and place it in the class of direct taxes

Indeed in the light of the history which we have given and of the decision in the Pollock Case and the ground upon which the ruling in that case was based, there is no escape from the Conclusion that the Amendment was drawn for the purpose of doing away for the future with the principle upon which the Pollock Case was decided, that is, of determining whether a tax on income was direct not by a consideration of the burden placed on the taxed income upon which it directly operated, but by taking into view the burden which resulted on the property from which the income was derived, since in express terms the Amendment provides that income taxes, from whatever source the income may be derived, shall not be subject to the regulation of apportionment...

1939: Congress passes the Public Salary tax, taxing the wages of federal employees.

1940: Congress passes the Buck Act authorizing the federal government to tax federal workers living in the States.

1942, Congress passes the Victory Tax under Constitutional authority to support the WWII effort. President Roosevelt proposes a voluntary tax withholding program allowing workers across the nation to pay the tax in installments. The program is a success and the number of tax payers increases from 3 percent to 62 percent of the U.S. population.

1944: The Victory Tax and Voluntary Withholding laws are repealed as required by the U.S. Constitution, however, the federal government continues to collect the tax claiming it's authority under the 1913 income tax and the 16th Amendment.

**Erie Railroad v. Tompkins, 1938**

Supreme Court of the United States had decided on the basis of Commercial (Negotiable Instruments) Law: that Tompkins was not under any contract with the Erie Railroad, and therefore he had no standing to sue the company. Under the Common Law, he was damaged and he would have had the right to sue.

Hence, all courts since 1938 are operating in an Admiralty Jurisdiction and not Common Law courts because lawful money (silver or gold coin) does not exist.

Courts of Admiralty only has jurisdiction over maritime contracts on the high seas ad navigable water ways.

In Blockburger v. U.S., 284 U.S. 299 (1932), the Supreme Court held that punishment for two statutory offenses arising out of the same criminal act or transaction does not violate the Double Jeopardy Clause if each provision requires proof of an additional fact which the other does not. Id. at 304.

**Boyd v. United, 116 U.S. 616 at 635 (1885)**

Justice Bradley, It may be that it is the obnoxious thing in its mildest form; but illegitimate and unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations from legal modes of

procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security of persons and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in substance. It is the duty of the Courts to be watchful for the Constitutional Rights of the Citizens, and against any stealthy encroachments thereon. Their motto should be *Obsta Principiis*.

**Downs v. Bidwell**, 182 U.S. 244 (1901) It will be an evil day for American Liberty if the theory of a government outside supreme law finds lodgement in our constitutional jurisprudence. No higher duty rests upon this Court than to exert its full authority to prevent all violations of the principles of the Constitution.

**Duncan v. Missouri**, 152 U.S. 377, 382 (1894) Due process of law and the equal protection of the laws are secured if the laws operate on all alike, and do not subject the individual to an arbitrary exercise of the powers of government.

**Giozza v. Tiernan**, 148 U.S. 657, 662 (1893), Citations Omitted Undoubtedly it (the Fourteenth Amendment) forbids any arbitrary deprivation of life, liberty or property, and secures equal protection to all under like circumstances in the enjoyment of their rights It is enough that there is no discrimination in favor of one as against another of the same class. And due process of law within the meaning of the [Fifth and Fourteenth] amendment is secured if the laws operate on all alike, and do not subject the individual to an arbitrary exercise of the powers of government.

**Kentucky Railroad Tax Cases**, 115 U.S. 321, 337 (1885) The rule of equality requires the same means and methods to be applied impartially to all the constituents of each class, so that the law shall operate equally and uniformly upon all persons in similar circumstances.

**Butz v. Economou**, 98 S. Ct. 2894 (1978); **United States v. Lee**, 106 U.S. at 220, 1 S. Ct. at 261 (1882) No man [or woman] in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government from the highest to the lowest,

are creatures of the law, and are bound to obey it.

*Olmstead v. United States*, (1928) 277 U.S. 438 Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy.

*Mallowy v. Hogan*, 378 U.S. 1 All rights and safeguards contained in the first eight amendments to the federal Constitution are equally applicable.

*U.S. v. Lee*, 106 U.S. 196, 220 1 S. Ct. 240, 261, 27 L. Ed 171 (1882) No man in this country is so high that he is above the law. No officer of the law may set that law at defiance, with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law are bound to obey it.

It is the only supreme power in our system of government, and every man who, by accepting office participates in its functions, is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes on the exercise of the authority which it gives.

*Ableman v. Booth*, 21 Howard 506 (1859) No judicial process, whatever form it may assume, can have any lawful authority outside of the limits of the jurisdiction of the court or judge by whom it is issued; and an attempt to enforce it beyond these boundaries is nothing less than lawless violence.

**Stump v. Sparkman**, *id.*, 435 U.S. 349 Some Defendants urge that any act of a judicial nature entitles the Judge to absolute judicial immunity. But in a jurisdictional vacuum (that is, absence of all jurisdiction) the second prong necessary to absolute judicial immunity is missing. A judge is not immune for tortious acts committed in a purely Administrative, non-judicial capacity.

**Marbury v. Madison**, 5 U.S. (2 Cranch) 137, 180 (1803) the particular phraseology of the constitution of the United States confirms and strengthens the principle, supposed to be essential to all written constitutions, that a law repugnant to the constitution is void, and that courts, as well as other departments, are bound by that instrument. In declaring what shall be the supreme law of the land, the Constitution

itself is first mentioned; and not the laws of the United States generally, but those only which shall be made in pursuance of the Constitution, have that rank.

All law (rules and practices) which are repugnant to the Constitution are VOID.

Since the 14th Amendment to the Constitution states NO State (Jurisdiction) shall make or enforce any law which shall abridge the rights, privileges, or immunities of citizens of the United States nor deprive any citizens of life, liberty, or property, without due process of law, or equal protection under the law, this renders judicial immunity unconstitutional.

Piper v. Pearson, 2 Gray 120, cited in Bradley v. Fisher, 13 Wall. 335, 20 L.Ed. 646 (1872)

Where there is no jurisdiction, there can be no discretion, for discretion is incident to jurisdiction.

Chandler v. Judicial Council of the 10th Circuit, 398 U.S. 74, 90 S. Ct. 1648, 26 L. Ed. 2d 100 Justice Douglas, in his dissenting opinion at page 140 said, If (federal judges) break the law, they can be prosecuted. Justice Black, in his dissenting opinion at page 141) said, Judges, like other people, can be tried, convicted and punished for crimes The judicial power shall extend to all cases, in law and equity, arising under this Constitution.

**Davis v. Burris**, 51 Ariz. 220, 75 P.2d 689 (1938) A judge must be acting within his jurisdiction as to subject matter and person, to be entitled to immunity from civil action for his acts.

Jurisdiction, once challenged, cannot be assumed and must be decided.

**Maine v. Thiboutot**, 100 S. Ct. 250

The U.S. Supreme Court, in Scheuer v. Rhodes, 416 U.S. 232, 94 S. Ct. 1683, 1687 (1974) stated that “when a state officer acts under a state law in a manner violative of the Federal Constitution, he comes into conflict with the superior authority of that Constitution, and he is in that case stripped of his official or representative character and is subjected in his person to the consequences of his individual conduct. The State has no power to impart to