IN THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT United States Cou

United States Court of Appeals Fifth Circuit

FILED September 29, 2010

No. 10-20311 Summary Calendar Lyle W. Cayce Clerk

RUSSELL HAMNER,

Plaintiff - Appellant

v.

UNITED STATES OF AMERICA,

Defendant - Appellee

Appeal from the United States District Court for the Southern District of Texas USDC No. 4:09-CV-1238

Before DAVIS, SMITH, and SOUTHWICK, Circuit Judges.
PER CURIAM:*

Russell Hamner filed a *pro se* lawsuit against the United States for violations of his First and Tenth Amendment rights. Hamner asserts the government enacted tax laws under the Federal Insurance Contributions Act and the Social Security Act, which by threat of imprisonment, compel "the religious exercises of social care for the poor, needy, and helpless, and homeless." Hamner also submits that based on an allegedly uncertain reading of Article 1,

 $^{^*}$ Pursuant to 5th Cir. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5th Cir. R. 47.5.4.

No. 10-20311

Section 8 of the Constitution, the government "contravened into an arbitrary power via the Social [S]ecurity [A]ct; a power that is constitutionally reserved to the Church."

Hamner appeals the district court's dismissal of his suit. Largely for the reasons stated in the magistrate judge's thoroughly explained report and recommendation, which was adopted by the district court, we AFFIRM.