

UNITED STATES COURT OF APPEALS
for the Fifth Circuit

No. 92-1906
Summary Calendar

JOHN J. SOLON,

Plaintiff-Appellant,

VERSUS

UNITED STATES OF AMERICA,

Defendant-Appellee.

Appeal from the United States District Court
for the Northern District of Texas
(3:90-CV-2597-H)

(January 18, 1993)

Before KING, DAVIS and WIENER, Circuit Judges.

PER CURIAM:¹

Appellant, John J. Solon, appeals the dismissal of his suit as frivolous under 28 U.S.C. § 1915(d). We find no error and affirm.

Solon's suit sought to declare unconstitutional the United States Tax Code, enjoin the IRS from collecting taxes from him, and recover for the wrongful death of his son caused by the alleged illicit tax practices. The magistrate judge correctly concluded that the action was frivolous, stating the following reasons:

¹ Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

This court has no authority to enjoin the collection of taxes or to declare the tax laws unconstitutional. See 26 U.S.C. § 7421. Nothing has been alleged or shown to indicate that the death of plaintiff's son was proximately caused by the act or omission of any government officer or employee. And the power to tax is not exclusively reserved to the States. See [U.S. Const. art. I, § 8, cl. 1 & amend. XVI].

The district court adopted the magistrate's recommendation.

Solon's brief on appeal offers no legally relevant arguments to refute the above conclusion of the magistrate judge. The district court's judgment dismissing the complaint as frivolous is therefore affirmed.

AFFIRMED.