

Legislative Exploitation

Self-evident in their documented words **in 1913**,

*“Congress **shall have** the power”*,

the Legislative Defendants knew they were not delegated the authority
to tax in any manner

“incomes, from whatever source derived, without apportionment”.

Dating at least as far back as **1916**, (via illicit handling, see Allegation 07)

the Judicial Defendants documented in OUR Library

their **over-ruling of the Legislative Defendants**’ subversion:

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“In the matter of taxation,

the Constitution recognizes the two great classes of direct and indirect taxes,

and lays down two rules by which their imposition must be governed, namely:

*The **rule of apportionment as to direct taxes,***

and the rule of uniformity as to duties, imposts, and excises.”

Brushaber v. Union Pac. R. R. Co.,

240 US 1, 13, 36 S. Ct. 236, 60 L. Ed. 493 (**1916**)

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“The 16th Amendment conferred no new power of taxation ...”

Stanton v. Baltic Mining Co., 240 US 103 (1916)

“The 16th Amendment does not extend the power of taxation to new or excepted subjects...”

Peck v. Lowe, 247 US 165 (1918)

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“One adverse criticism [upon Cook’s claim] is that

it is clearly established that

since the adoption of the Sixteenth Amendment,

AN INCOME TAX IS NEVER A DIRECT TAX...”

Cook v. Tait, Collector of Internal Revenue,
286 Fed. 409, at 412 (D.C. Md. 1923) (citations omitted),
aff’d 265 U.S. 47, 44 S. Ct. 444, 68 L. Ed. 895 (**1924**)

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At least as far back as **1943**,

the Legislative Defendants self-document in OUR Library

their recognition of their Subversion:

***“The income tax is, therefore, not a tax on income** as such. It is **an excise tax** with respect to **certain activities and privileges** which is measured by reference to the income which they produce. The **income is not the subject of the tax**, it is the basis for determining the amount of the tax.”*

Congressional Record, Volume 89, Part 2, page 2580

(78th Congress, First Session, March 27, **1943**)

<https://www.govinfo.gov/content/pkg/GPO-CRECB-1943-pt2/pdf/GPO-CRECB-1943-pt2-20.pdf>

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“Therefore, it can be clearly determined

from the decisions of the United States Supreme Court

that the income tax is an indirect tax,

in the nature of an excise tax.”

American Law Division of the Congressional Research Service,

Library of Congress, Report No. 80-19A (1980)