

constituted a "strike" and was not an exercise of right of individual employees to quit labor, and therefore, preliminary restraining order directing that strike cease until merits of controversy could be decided in an action for injunction did not deny liberty of speech or require involuntary servitude. *U.S. v. International Union, United Mine Workers of America*, D.C.D.C.1948, 77 F.Supp. 563, appeal dismissed and affirmed in part 177 F.2d 29, 85 U.S.App.D.C. 149, certiorari denied 70 S.Ct. 140, 2 mems, 338 U.S. 871, 94 L.Ed. 535.

Restraining order issued to end strike by public school teachers raised no issue of involuntary servitude under this amendment in view of teachers' freedom to quit. In re Block, 1967, 236 A.2d 589, 50 N.J. 494.

Restraining order enjoining strike or work stoppage by school teachers union did not impose on any individual an obligation to work against his will and was not a violation of prohibitions of this amendment against forced and involuntary servitude. *School Committee of City of Pawtucket v. Pawtucket Teachers Alliance, Local No. 930, AFT, AFL*, 1966, 221 A.2d 806, 101 R.I. 243.

An ordinance prohibiting picketing is valid. *Thomas v. Indianapolis*, 1924, 145 N.E. 550, 195 Ind. 440.

Action of chancellor in enjoining public school teachers from striking gave teachers alternatives of working and complying with their enforceable contracts or terminating contracts legally or illegally and suffering the consequences thereof, and injunction did not violate prohibition of this amendment against involuntary servitude. *Pinellas County Classroom Teachers Ass'n v. Board of Public Instruction of Pinellas County, Fla.* 1968, 214 So.2d 34.

Denial of public school teachers' right to strike did not impose involuntary servitude. *Jefferson County Teachers Ass'n v. Board of Ed. of Jefferson County, Ky.* 1970, 463 S.W.2d 627, certiorari denied 92 S.Ct. 75, 404 U.S. 865, 30 L.Ed.2d 109.

#### 96. Student restrictions—Generally

Provisions of this amendment relating to involuntary servitude do not refer to legitimate authority for control and education of children. *Bryant v. Brown*, 1928, 18 So. 184, 151 Miss. 398.

#### 97. — Busing

School desegregation plan under which no student is required to ride a bus to and from school but under which assigned student is given opportunity to ride buses did not violate this amendment under theory that those students who rode buses to and from school were being subjected to "penal servitude." *Linker v. Unified School Dist. No. 259, Wichita, Kan.*, D.C.Kan.1972, 344 F.Supp. 1187.

#### 98. — Cafeteria duty

Mandatory cafeteria duty for students, as required by board of education regulations, does not fall within the constraints of this amendment. *Bobilin v. Board of Ed., State of Hawaii, D.C.Hawaii* 1975, 403 F.Supp. 1095.

#### 99. — Tuition credits

Students who entered into contracts with cosmetology school voluntarily and were free to leave the school at any time were in no way subject to compulsion so that the actions of the school in imposing a demerit system on the students and requiring students to spend a number of hours in practical experience in exchange for tuition credit did not violate this amendment. *Cummings v. Virginia School of Cosmetology, Inc.*, D.C.Va. 1979, 466 F.Supp. 780.

#### 100. Taxation—Generally

Any servitude resulting from requirements of tax laws would not be kind of "involuntary servitude" referred to in this amendment. *Porth v. Brodrick*, C.A.Kan.1954, 214 F.2d 925.

Where petitioner corporation, which assisted citrus grove owners in marketing their fruit, became member-patron of cooperative and consented to include in income noncash per-unit retain certificates, which represented its equity interest in cooperative, Tax Court determined that inclusion of certificates in patron's gross income did not violate its rights under this amendment, Amends. 5 or 16, considering case law, legislative history, and congressional intent. *Riverfront Groves, Inc. v. C.I.R.*, 1973, 60 T.C. 435.

In suit to challenge business tax on exhibitors at antique malls, flea markets, craft shows, antique shows, gun shows and auto shows, record did not support allegation that plaintiff would need to

**Note 100**

hire five or six employees to administer the tax, and the statute providing for the tax did not constitute involuntary servitude in violation of this amendment. *Super Flea Market of Chattanooga, Inc. v. Olsen*, Tenn.1984, 677 S.W.2d 449.

**101. — Collection of taxes generally**

Taxpayers' proposition that judgments against them in tax penalty proceeding were so large and liens so detrimental to their property, and government so arbitrary in using enforced collection procedures and in insisting that judgments be paid, that taxpayers were in involuntary servitude for the rest of their lives was without merit. *Garcia v. U.S.*, C.A.Tex. 1970, 421 F.2d 1231, certiorari denied 91 S.Ct. 251, 400 U.S. 945, 27 L.Ed.2d 251, rehearing denied 91 S.Ct. 1383, 402 U.S. 925, 28 L.Ed.2d 664.

Relief could not be granted on ground that collection actions taken by agents of Internal Revenue Service was violative of this amendment in that it subjected plaintiff to "involuntary servitude" where hardship to plaintiff stemmed more from his conduct as a taxpayer than from nature of Internal Revenue Code. *Detwiler v. U.S.*, D.C.Pa.1975, 406 F.Supp. 695, affirmed 544 F.2d 512, certiorari denied 97 S.Ct. 1136, 429 U.S. 1105, 51 L.Ed.2d 557.

**102. — Imprisonment for failure to pay taxes**

Defining willfully failing to pay tax in violation of 26 U.S.C.A. § 7203 as meaning voluntarily, purposefully, deliberately, and intentionally, as distinguished from accidentally, inadvertently, or negligently, did not dilute constitutional protection against imprisonment for failure to pay debts. *U.S. v. Ausmus*, C.A.6 (Ky.) 1985, 774 F.2d 722.

Imprisonment of defendant for failure to file income tax returns or filing false withholding exemption certificates did not violate prohibition on involuntary servitude under this amendment. *U.S. v. Drefke*, C.A.Mo.1983, 707 F.2d 978, certiorari denied 104 S.Ct. 359, 464 U.S. 942, 78 L.Ed.2d 321.

Neither this amendment nor any other constitutional or statutory provision prevents imprisonment for nonpayment of taxes. *U.S. v. Palermo*, D.C.Pa.1957, 152 F.Supp. 825.

**103. — Levy on wages**

Levy on taxpayer's wages to collect unpaid federal income taxes did not compel taxpayer to work against her will for benefit of government and did not constitute involuntary servitude. *Beltran v. Cohen*, D.C.Cal.1969, 303 F.Supp. 889.

**104. — Record-keeping requirements**

26 U.S.C.A. § 6001, requiring taxpayers to keep records of their income so that Commissioner of Internal Revenue can determine tax liability does not violate this amendment's prohibition against involuntary servitude. *Cracchiola v. C.I.R.*, C.A.9, 1981, 643 F.2d 1383.

Order requiring that defendant provide copies of his income tax returns during period of probation following imposition of sentence for failure to file income tax returns did not impermissibly place defendant in involuntary servitude in violation of this amendment. *U.S. v. Kahl*, C.A.Tex.1978, 583 F.2d 1351.

Record-keeping requirements and requirement that taxpayers prepare and file tax returns, do not violate taxpayer's privilege against self-incrimination under Amend. 5 or amount to involuntary servitude prohibited by this amendment. *Kasey v. C.I.R.*, C.A.9, 1972, 457 F.2d 369, certiorari denied 93 S.Ct. 197, 409 U.S. 869, 34 L.Ed.2d 120.

**105. — Unemployment taxes**

Federal Unemployment Tax Act, 26 U.S.C.A. § 3306, does not, with regard to exclusions of benefits and protection from agricultural workers, individually or cumulatively with other legislation effect arbitrary and unreasonable discriminations denying due process and equal protection, accomplish invidious discrimination between classes of laborers on racial grounds or render migrant agricultural labor system imposed peonage. *Doe v. Hodgson*, D.C.N.Y.1972, 344 F.Supp. 964, affirmed 478 F.2d 537, certiorari denied 94 S.Ct. 732, 414 U.S. 1096, 38 L.Ed.2d 555.

**106. — Withholding of taxes**

26 U.S.C.A. former §§ 1400 to 1432 which required employer to retain from employee who received more than a certain amount during a three months period a certain percentage of salary earned

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