

United States Court of Appeals  
For the Eighth Circuit

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No. 20-2638

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Minor Lee McNeil

*Plaintiff - Appellant*

v.

United States of America; Department of Treasury

*Defendants - Appellees*

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Appeal from United States District Court  
for the Eastern District of Arkansas - Central

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Submitted: February 19, 2021

Filed: March 2, 2021

[Unpublished]

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Before LOKEN, COLLOTON, and KOBES, Circuit Judges.

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PER CURIAM.

Minor McNeil appeals the district court's<sup>1</sup> dismissal of his complaint regarding the issuance of a summons to determine his federal income tax liability and the

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<sup>1</sup>The Honorable James M. Moody Jr., United States District Judge for the Eastern District of Arkansas.

garnishing of his wages to pay past-due taxes. He argues that federal taxation of his wages is unconstitutional and he is a citizen of a “sovereign” state.

The district court determined that McNeil had not identified any applicable waiver of sovereign immunity or any basis for the court’s jurisdiction over his claims. After careful review, we conclude that dismissal was proper for the reasons stated by the district court. See Hastings v. Wilson, 516 F.3d 1055, 1058 (8th Cir. 2008) (standard of review).

As to the government’s motion for sanctions, we may award “just damages” and single or double costs if we determine that an appeal is frivolous. See 28 U.S.C. § 1912; Fed. R. App. P. 38. In this case, we conclude that sanctions are appropriate. See United States v. Gerads, 999 F.2d 1255, 1256-57 (8th Cir. 1993) (per curiam) (rejecting argument that “Free Citizens of the Republic of Minnesota” were not subject to taxation; granting government’s motion for sanctions for frivolous appeal).

Accordingly, we affirm the judgment of the district court, see 8th Cir. R. 47B, and we grant the government’s motion for sanctions in the amount of \$8,000. We also deny McNeil’s motion for remand.

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