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Noted Tax Historian's Book Declares U.S. Income Tax as Direct Tax is in Violation of Long-established U.S. Supreme Court Mandates

TALLAHASSEE, Fla., Sep. 30 /PRNewswire/ --

TALLAHASSEE, Fla., Sept. 30 /PRNewswire/ -- John Garrison, prominent tax law historian and legal specialist at Florida's Office of the Attorney General, today announced that the income tax is being erroneously enforced on employees as a direct tax rather than as the excise mandated by the Sixteenth Constitutional Amendment. The current enforcement as a direct tax is costing working Americans thousands of improperly collected tax dollars over the course of their lifetime. Garrison is currently writing about his findings in his book "The New Income Tax Scandal" which he is co-authoring with Brian Stabley, J.D., an Assistant Attorney General at Florida's Office of the Attorney General.

"The New Income Tax Scandal' is about the corruption that lies at the heart of the tax system," said Garrison. "As a result of my legal case against the IRS in 2000, the IRS now privately concedes that, in 1915, after the ratification of the Sixteenth Amendment, the U.S. Supreme Court ruled in the case of *Brushaber v. Union Pacific* that an income tax is an excise tax, and that it is to be enforced as such. An excise is not a direct tax on property, but an indirect tax. The critical difference is that a collection of income tax as an excise allows for the deduction of all living expenses since they are seen as necessary for the maintenance and conservation of one's income producing property, one's labor. With a direct tax, this is not possible. Given this, it appears that up to my legal case, the IRS had been operating as if it had no awareness of the Sixteenth Amendment's intent. Clearly, this revelation has enormous political and economic implications for every American employee and it is my hope that my book will compel policy makers to right this obvious injury to American workers."

John Garrison has been engaged in tax law research and tax reform activism for over two decades. He currently serves as a legal specialist at Florida's Office of the Attorney General, Bureau of Administrative Law.

Brian Stabley is an Assistant Attorney General at Florida's Office of the Attorney General, Bureau of Administrative Law.

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