

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 93-4218
Conference Calendar

MARGIE LEE MCKINNEY EDGINGTON,

Petitioner-Appellant,

versus

DEPARTMENT OF JUSTICE ET AL.,

Respondents-Appellees.

- - - - -
Appeal from the United States District Court
for the Eastern District of Texas
USDC No. 92-CV-399
- - - - -
(October 27, 1993)

Before POLITZ, Chief Judge, and SMITH and WIENER, Circuit Judges.

PER CURIAM:*

Margie Lee McKinney Edgington argues that the convicting court lacked jurisdiction because she is a citizen of Texas and therefore is not required to pay federal income taxes. This Court has stated that although "Texas [may not be] an ordinary state, this fact does not accord its citizens immunity from federal income taxation." United States v. Price, 798 F.2d 111, 112 (5th Cir. 1986). The appeal is DISMISSED as frivolous. See 5th Cir. R. 42.2. As a sanction for filing a frivolous appeal

* 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 Pursuant to that Rule, the Court has determined that this opinion should not be published.

Edgington is assessed double costs. Fed. R. App. P. 38. Further frivolous appeals will invite the full panoply of this Court's sanctions.

APPEAL DISMISSED.