

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

September 29, 2010

No. 10-20311
Summary Calendar

Lyle W. Cayce
Clerk

RUSSELL HAMNER,

Plaintiff - Appellant

v.

UNITED STATES OF AMERICA,

Defendant - Appellee

Appeal from the United States District Court
for the Southern District of Texas
USDC No. 4:09-CV-1238

Before DAVIS, SMITH, and SOUTHWICK, Circuit Judges.

PER CURIAM:*

Russell Hamner filed a *pro se* lawsuit against the United States for violations of his First and Tenth Amendment rights. Hamner asserts the government enacted tax laws under the Federal Insurance Contributions Act and the Social Security Act, which by threat of imprisonment, compel “the religious exercises of social care for the poor, needy, and helpless, and homeless.” Hamner also submits that based on an allegedly uncertain reading of Article 1,

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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Section 8 of the Constitution, the government “contravened into an arbitrary power via the Social [S]ecurity [A]ct; a power that is constitutionally reserved to the Church.”

Hamner appeals the district court’s dismissal of his suit. Largely for the reasons stated in the magistrate judge’s thoroughly explained report and recommendation, which was adopted by the district court, we AFFIRM.