UNITED STATES DISTRICT COURT EASTERN DISTRICT OF KENTUCKY CENTRAL DIVISION at LEXINGTON

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)Civil Action No. 5:11-CV-348-JMH
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ORDER
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This Court has reviewed the Notice of Removal [DE 1] filed in this matter, as well as the Complaint that was originally filed in Scott Circuit Court [DE 1-1]. In their Notice of Removal, Defendants contend that this Court had original jurisdiction over the underlying action pursuant to 28 U.S.C. 1331. Plaintiff's Complaint, on its face, however, purports to make no claim arising under the United States Constitution or any other federal laws. The Court is of the opinion that it lacks jurisdiction over this matter and that the matter should be remanded to Scott Circuit Court.

 $^{^{\}rm 1}$ While Defendants opine that some of Plaintiff's claims actually arise under 26 U.S.C. §§ 3121, 3102, and 26 C.F.R. § 31.3102-1, Defendants have cited no authority that would provide Plaintiffs a private right of action under these laws.

Accordingly, IT IS ORDERED that Defendants shall SHOW CAUSE on or before November 10, 2011 why this matter should not be remanded to Scott Circuit Court.

This the 28th day of October, 2011.

SATES DISTRICTOR

Signed By:

Joseph M. Hood CXWW

Senior U.S. District Judge