

Exhibit 158

in the case of:

**People of the Republic of Texas
and the
Sovereign Nation of the Republic of Texas**

v.

**UNITED NATIONS
(and all it's Political Subdivisions)
and
UNITED STATES
(and all it's Political Subdivisions)**

Under Pains and Penalties of perjury and the laws of the Almighty, and being sworn under a vow and oath, I attest that the attached pages are true and correct reprints of the:

The Buck Act, Public Law No. 819 - October 9, 1940 from <http://terminal-frost.simplenet.com/document/buckact.html>.

This attestation is made on August 14, 1998.

Attest: *Jocelyn Savage*

Laura Lynn Davis
Witness to source and above signature

D. A. West
Witness to above signatures

The Buck Act

Public Law No. 819

October 9, 1940

CHAP. 787 - An act to permit the States to extend their sales, use, and income taxes to persons residing or carrying on business, or to transactions occurring, in Federal areas, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) no person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, on the ground that the sale or use, with respect to which such tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to sales or purchases made, receipts from sales received, or storage or use occurring, after December 31, 1940.

SEC. 2. (a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

SEC. 3. (a) The provisions of sections 1 and 2 of this Act shall not be deemed to authorize the levy or collection of any tax on or from the United States or any instrumentality thereof, or the levy or collection of any tax with respect to sale, purchase, storage, or use of tangible personal property sold by the United States or any instrumentality thereof to any authorized purchaser.

(b) A person shall be deemed to be an authorized purchaser under this section only with respect to purchases which he is permitted to make from commissaries, ship's stores, or voluntary unincorporated organizations of Army or Navy personnel, under regulations promulgated by the Secretary of War or the Secretary of the Navy.

SEC. 4. The provisions of this Act shall not for the purposes of any other provision of law be deemed to deprive the United States of exclusive jurisdiction over any Federal area over which it would otherwise have exclusive jurisdiction or to limit the jurisdiction of the United States over any Federal area.

SEC. 5. Nothing in sections 1 and 2 of this Act shall be deemed to authorize the levy or collection

of any tax on or from any Indian not otherwise taxed.

SEC. 6. As used in this Act--

(a) The term "person" shall have the meaning assigned to it in section 3797 of the Internal Revenue Code.

(b) The term "sales or use tax" means any tax levied on, with respect to, or measured by, sales, receipts from sales, purchases, storage, or use of tangible personal property, except a tax with respect to which provisions of section 10 of the Federal Highway Act, approved June 16, 1936, are applicable.

(c) The term "income tax" means any tax levied on, with respect to, or measured by, net income, gross income, or gross receipts.

(d) The term "State" includes any Territory or possession of the United States. (e) The term "Federal area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State shall be deemed to be a Federal area located within such State.

SEC. 7. (a) Subsection (a) of section 10 of the Federal Highway Act, approved June 16, 1936, is amended--

(1) By striking out the words "upon sales of gasoline and other motor vehicle fuels" and inserting in lieu thereof the words "upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels"; and

(2) By striking out the words "upon such fuels" and inserting in lieu thereof the words "with respect to such fuels".

(b) Subsection (b) of such section 10 is amended by striking out the words "not sold for the exclusive use of the United States during" and inserting in lieu thereof the words "with respect to which taxes are payable under subsection (a) for".

United States Code

The Buck Act

4 U.S.C. 105-113

The Story of the Buck Act

The Story of the Buck Act, by Richard McDonald



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The Story of the Buck Act

In order for you to understand the full import of what is happening, I must explain the laws to you.

In order for the Federal Government to tax a citizen of one of the several states, they had to create a contractual nexus. This contractual nexus is called "Social Security Numbers". The Federal government always does everything according to principles of laws.

In 1935, the federal government instituted Social Security. The Social Security Board then, created 10 Social Security Districts creating a "Federal Area" which covered the several states like an overlay.

In 1939, the federal government instituted the "Public Salary Tax Act of 1939", which is a municipal law of the District of Columbia, taxing all Federal and State government employees and those who live and work in any "Federal area."

Now, the government knows it cannot tax those citizens who live and work outside the territorial jurisdiction of Article I, Section 8,

Clause 17, or Article IV, Section 3, Clause 2 [of the Constitution for the United States of America]. So in 1940, Congress passed the "Buck Act" 4 U.S.C.S. 104-113. In Section 110(e), this Act allowed any department of the federal government to create a "Federal Area" for imposition of the "Public Salary Tax Act of 1939, the imposition of this tax is at 4 U.S.C.S. 111, and the rest of the taxing law is in Title 26, The Internal Revenue Code. The Social Security Board had already created an overlay of a "Federal Area".

4 U.S.C.S. 110(d). "The term "State" includes any Territory or possession of the United States." 4 U.S.C.S. 110(e). "The term Federal area means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States; any federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State."

There is no reasonable doubt that the federal "State" is imposing directly an excise tax under the provisions of 4 U.S.C.S. Section 105 which states in pertinent part:

105. State and so forth, taxation affecting Federal areas; sales and use tax
 (a) No person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such tax, on the ground that the sale or use, with respect to which tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area, within such State to the same extent and with the same effect as though such area was not a Federal area."

"Irrespective of what tax is called by state law, if its purpose is to produce revenue, it is income tax or receipts tax under Buck Act [4 U.S.C.S. 105-110]." *Humble Oil & Refining Co. v. Calvert*, (1971) 464 SW2d. 170, *affd* (Tex) 478 SW2d. 926, *cert. den.* 409 U.S. 967, 34 L.Ed2d. 234, 93 S.Ct. 293.

Thus, the question comes up, what is a "Federal area"? A "Federal area" is any area designated by any agency, department, or establishment of the federal government. This includes the Social Security areas designated by the Social Security Administration, any public housing area that has federal funding, a home that has a federal bank loan, a road that has federal funding, and almost everything that the federal government touches though any type of aid. *Springfield v. Kenny*, (1951 App.) 104 NE2d. 65. This "Federal area" attaches to anyone who has a social security number or any personal contact with the federal or state governments. Thus, the federal government has usurped Sovereignty of the People and state Sovereignty by creating these federal areas with the boundaries of the state under the authority of the Federal Constitution, Article IV, Section 3, Clause 2, which states:

"2. The Congress shall have power to dispose of and make all needful rules and regulations respecting the territory or other property belonging to the United States, and nothing in this Constitution shall be so construed as to prejudice any claims of the United States, or of any particular State."

Therefore, the U.S. citizens [citizens of the District of Columbia] residing in one of the states of the union, are classified as property and franchises of the federal government as an "individual entity" *Wheeling Steel Corp. v. Fox*, 298 U.S. 193, 80 L.Ed. 1143, 56 S.Ct. 773. Under the "Buck Act" 4 U.S.C.S. 105-110, the federal government has created a "Federal area" within the boundaries of all the states. This area is similar to any territory that the federal government acquires through purchase or conquest, thereby imposing federal territorial law upon those in this "Federal area". Under federal territorial law as evidenced by the Executive Branch's yellow fringed U.S. flag flying in schools, offices and all courtrooms.

You must live on the land in one of the several states of the union of several states, not in any "Federal State" or "Federal Area" nor can you be involved in any activity that would make you subject to "federal laws". You cannot have a valid Social Security Number, a "resident" drivers license, a motor vehicle registered in your name, a "federal" bank account, a Federal Register Account Number relating to Individual persons [SSN], Executive Order Number 9397, November 1943, or any other known "contract implied in fact" that would place you within any "federal area" and thus, within the territorial jurisdiction of the municipal laws of Congress.

Remember, all acts of congress are territorial in nature, and only apply within the territorial jurisdiction of Congress. (See *American Banana Co. v. U.S. Fruit Co.*, (1909) 213 U.S. 347; *U.S. v. Spear*, (1949) 338 U.S. 217; *N.Y. Central R.R. Co. v. Chisholm*, (1925) 268 U.S. 29.)

There has been created a fictional Federal "state within a state" Howard v. Commissioners of Sinking Fund, 344 U.S. 624, 73 S.Ct. 465, 476; Schwartz v. O'Hara TP. School Dist., 100 A.2d. 621, 625, 375 Pa. 440. (See also 31 C.F.R. Part 51.2, which also identifies a fictional State within a state.) This fictional "State" is identified by the use of two letter abbreviations like: "CA, AZ, NY, TX" as distinguished from the authorized abbreviations like, Calif., Tex, Ala. etc. which uses a ZIP Code which is within the municipal-legislative jurisdiction of congress.

This was accomplished by the institution of the "Buck Act", 4 U.S.C.S. 104-113, to implement the application of the "Public Salary Tax Act of 1939 to the workers within the private sector. This makes all private sector workers who have a Social Security number subject to all State and Federal laws "within this State" a "fictional Federal area" overlaying the land in California. This is established by California Form 590, Revenue and Taxation. All you have to do is state you live in California, this establishes that you do not live in a "Federal area" and are exempt from the Public Salary Tax Act of 1939 and from the California Income Tax for residents who live "in this State."

The following definition is used throughout the several states in the application of their municipal laws which require some sort of contract for proper application. This also includes all the Codes of California, Nevada, Arizona, Utah and New York:

"'In this State' or 'in the State' means within the exterior limits of the State...and includes all territories within such limits owned or ceded to the United States of America."

This is in concurrence with the "Buck Act" supra which states:

"110(d) The term 'State' includes any Territory or possession of the United States.
110(e)

The term "Federal Area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State."

So do some research. I have given you all the proper directions to look for the jurisdictional nexus that places you within the purview of the federal government.

The above is from the BUCKNEWS.ZIP file in the state Citizen FTP site which has a wealth of sovereignty law related files. Check it out!