

**UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF FLORIDA  
PENSACOLA DIVISION**

KENT E. HOVIND, *et al.*,

Plaintiffs,

v.

Case No. 3:20-cv-5484-TKW/MJF

UNITED STATES OF AMERICA, *et al.*,

Defendants.

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**ORDER**

This case is before the Court based on magistrate judge's Report and Recommendation (Doc. 24) and Plaintiffs' objections (Doc. 30). The Court reviewed the issues raised in the objections de novo as required by Fed. R. Civ. P. 72(b)(3) and 28 U.S.C. §636(b)(1), and based on that review, the Court agrees with the magistrate judge's determination that this case is due to be dismissed for the reasons articulated in the Report and Recommendation. Indeed, the objections demonstrate the frivolous and delusional nature of this suit when, among other things, they assert that Plaintiff Hovind and his ministry were beyond the jurisdiction of the United States and that the obligation to pay income taxes is tantamount to being conscripted into involuntary servitude as "a tax collector for the United States." Accordingly, it is

**ORDERED** that:

1. The magistrate judge's Report and Recommendation is adopted and incorporated by reference in this order.

2. Defendants' motion to dismiss (Doc. 17) is **GRANTED**.

3. All the claims in the second amended complaint (Doc. 14) are **DISMISSED with prejudice**, and the Clerk shall close the case file.

**DONE AND ORDERED** this 1st day of June, 2021.

*T. Kent Wetherell, II*

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**T. KENT WETHERELL, II**  
**UNITED STATES DISTRICT JUDGE**