

United States Court of Appeals
For the Eighth Circuit

No. 23-1319

Minor Lee McNeil

Plaintiff - Appellant

v.

Asa Hutchinson, Governor and Chief Executive of Arkansas; Charles Collins,
Commissioner of Revenue; Bryan West, Collections Manager; Carl F. Cooper, III,
"Trey", Assistant Attorney General, State of Arkansas; Brent Dillon Houston, Judge

Defendants - Appellees

Appeal from United States District Court
for the Eastern District of Arkansas - Central

Submitted: June 12, 2023
Filed: June 23, 2023
[Unpublished]

Before KELLY, ERICKSON, and GRASZ, Circuit Judges.

PER CURIAM.

Minor McNeil appeals the district court's¹ dismissal of his 42 U.S.C. § 1983 action related to state taxes. After careful de novo review, we conclude that the district court properly dismissed the claims because they were barred by the Tax Injunction Act. See 28 U.S.C. § 1341 (Tax Injunction Act); Diversified Ingredients, Inc. v. Testa, 846 F.3d 994, 995 (8th Cir. 2017) (standard of review). Accordingly, we affirm. See 8th Cir. R. 47B.

¹The Honorable Lee P. Rudofsky, United States District Judge for the Eastern District of Arkansas.