

# Martin Luther King Jnr was prosecuted for tax evasion a...

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A fascinating discussion at the Joffe Trust conference on tax justice this morning on the way tax can be used as a mechanism for social oppression.

And I really mean oppression.

In the entire history of the state of Alabama in the USA there has only been one person prosecuted for tax evasion. That person was Martin Luther King Jnr in 1960.

As the [Stanford website on King](#) says:

*King's ...indictment came in February 1960, after an Alabama grand jury issued a warrant for his arrest on two counts of felony perjury. The state charged that King had signed fraudulent tax returns for 1956 and 1958. A state audit of King's returns the previous month claimed that he had not reported funds he received on behalf of the Montgomery Improvement Association and the Southern Christian Leadership Conference (SCLC), and still owed the state more than \$1,700. In late February a group of King's supporters met in the New York home of Harry Belafonte and formed the Committee to Defend Martin Luther King and the Struggle for Freedom in the South. The committee issued press releases denouncing the charges against King as a "gross misrepresentation of fact" because King's income had never "even approached" the \$45,000 that Alabama officials claimed King received in 1958 (Papers 5:25—26).*

King's trial began in Montgomery, Alabama, on 25 May 1960. His lawyers effectively poked holes in the prosecution's case, calling attention to the vagueness of the indictment and arguing that any expense reimbursements King may have received from SCLC were nontaxable income. Testifying in his own defense, King asserted that the tax examiner had revealed that he was "under pressure by his supervisors" to find fault with his returns (Papers 5:30). The all-white jury deliberated nearly four hours before returning a "not guilty" verdict. In a statement following the verdict King said: "This represents to my mind great hope, and it reveals that said on so many occasions, that there are hundreds and thousands of people, white people of goodwill in the South" (Papers 5:462). Although neither case posed a serious threat to King or the

movement, these cases show the extent to which white officials in Alabama went to thwart civil rights gains in the state.

In a state like the U.K. where the rule of law is considerably less respected than it was, the use of tax as a mechanism for oppression cannot be dismissed at some time in the future.

This was offered as a thought today. I thought it worth sharing more widely.

*Hat tip: Alex Cobham*