SUPREME COURT OF INDIANA

Adams v. State

762 N.E.2d 737 (Ind. 2002) · No. 49S04-0011-CR-627 · Decided February 8, 2002

SUMMARY

The Indiana Supreme Court held that a search of the defendant's home conducted pursuant to a jeopardy tax warrant issued to collect a Controlled Substance Excise Tax assessment was unreasonable under the Fourth Amendment. Because the search was unconstitutional, the exclusionary rule barred use of the cocaine discovered during the search in the defendant's subsequent criminal prosecution. The court reversed the trial court's denial of the motion to suppress.

CASE DETAILS

COURT	Supreme Court of Indiana
WRITING FOR THE COURT	Sullivan, Justice; Shepard, Chief Justice; Dickson, Justice; Boehm, Justice; Rucker, Justice
JURISDICTION	Indiana
DECIDED	February 8, 2002
DOCKET	49S04-0011-CR-627
DISPOSITION	reversed
PROCEDURAL POSTURE	On petition to transfer from an interlocutory appeal concerning the denial of a motion to suppress cocaine seized during execution of a jeopardy tax warrant.
STANDARD OF REVIEW	De novo review of the constitutional reasonableness of the search and the suppression issue.
PRECEDENTIAL VALUE	Published Indiana Supreme Court opinion; precedential.
PARTIES	Dante Adams v. State of Indiana

TOPICS

fourth amendment · search and seizure · exclusionary rule · suppression of evidence · appellate procedure

PRACTICE AREAS

criminal procedure · constitutional law · tax law · evidence · appellate procedure

QUESTIONS PRESENTED

1. Whether a search of a taxpayer's home pursuant to a jeopardy tax warrant issued to collect a Controlled Substance Excise Tax assessment violated the Fourth Amendment.
2. Whether cocaine discovered during that unconstitutional search had to be suppressed in Adams's subsequent criminal prosecution.

HOLDINGS

1. A search of a home pursuant to a jeopardy tax warrant issued solely because the Controlled Substance Excise Tax is statutorily deemed a jeopardy assessment is unreasonable under the Fourth Amendment because the procedure gives revenue officers unfettered discretion and does not require an individualized finding of exigency.
2. Evidence obtained from the unconstitutional search of Adams's home, including evidence derivatively obtained from that search, must be suppressed in the subsequent criminal trial.

KEY QUOTATIONS

> *"We conclude the search of the home was unconstitutional and that the exclusionary rule bars the use of the cocaine as evidence in criminal proceedings."* (739)

> *"We therefore hold that the trial court should have suppressed evidence stemming from the search of Defendant's home under the jeopardy tax warrant."* (745)

> *"In a criminal trial, evidence must be suppressed if it stems from an unconstitutional search."* (746)

FACTUAL BACKGROUND

The Indiana Department of Revenue issued a Controlled Substance Excise Tax assessment against Adams based on cocaine previously seized from his safe-deposit box. After Adams protested the assessment, the Department issued a jeopardy tax warrant and revenue officers entered his home to locate assets for collection. The officers discovered cocaine in the home before a judicial search warrant was obtained, and narcotics detectives later used the cocaine as the basis for criminal charges.

PROCEDURAL HISTORY

The trial court denied Adams's motion to suppress. The trial court and Court of Appeals granted interlocutory appeal, and the Court of Appeals reversed, concluding that the exclusionary rule barred evidence obtained through the CSET collection search. The Indiana Supreme Court granted transfer and reversed the trial court.

DISPOSITION

reversed

CASES CITED

- Vernonia School Dist. v. Acton, 515 U.S. 646 (1995)

- Griffin v. Wisconsin, 483 U.S. 868 (1987)
- G.M. Leasing Corp. v. United States, 429 U.S. 338 (1977)
- Bull v. United States, 295 U.S. 247 (1935)
- Camara v. Municipal Court, 387 U.S. 523 (1967)
- See v. Seattle, 387 U.S. 541 (1967)
- New York v. Burger, 482 U.S. 691 (1987)
- Donovan v. Dewey, 452 U.S. 594 (1981)
- Skinner v. Railway Labor Executives' Association, 489 U.S. 602 (1989)
- Mapp v. Ohio, 367 U.S. 643 (1961)
- Wong Sun v. United States, 371 U.S. 471 (1963)
- State v. Farber, 677 N.E.2d 1111 (Ind. Ct. App. 1997)
- Adams v. State, 726 N.E.2d 390 (Ind. Ct. App. 2000)
- Dep't of Revenue v. Adams, 762 N.E.2d 728 (Ind. 2002)
- United States v. Leon, 468 U.S. 897 (1984)
- State v. Hinchey, 220 Neb. 825, 374 N.W.2d 14 (1985)
- Meister v. United States, 397 F.2d 268 (3d Cir. 1968)
- Hill v. United States, 346 F.2d 175 (9th Cir. 1965)
- Matter of Campbell, 761 F.2d 1181 (6th Cir. 1985)
- United States v. Shriver, 645 F.2d 221 (4th Cir. 1981)
- Thomas v. Indiana Dept. of State Revenue, 675 N.E.2d 362 (Ind. Tax Ct. 1996)