

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF KANSAS

UNITED STATES OF AMERICA,  
Plaintiff,

v.

Case No. 6:07-cr-10159-JTM-1

DANIEL COLLINS,  
Defendant.

MEMORANDUM AND ORDER

This matter is before the court on defendant Daniel Collins's claim for an exemption from garnishment (Dkt. 131) and the United States' objections thereto (Dkt. 132).

A final judgment was entered against defendant Daniel Collins in this case and was affirmed on appeal. Dkts. 96, 123. The judgment included an order to make restitution in the amount of \$126,129.04. On May 13, 2015, the United States obtained a writ of garnishment directed to Wildcat Construction against any property of defendant held by the garnishee. Dkt. 128. The garnishee answered on June 22, 2015, stating that it employs defendant and that it has wages due defendant in its possession. Dkt. 130. On June 23, 2015, defendant filed a claim asserting several exemptions from garnishment, including exemptions for wearing apparel and school books; fuel, furniture and personal effects; books and tools of a trade; and undelivered mail. Dkt. 131. The United States objects, arguing that the garnishee only holds wages owing to defendant and that the exemptions claimed by defendant are inapplicable. Dkt. 132.

Defendant misunderstands the exemptions set forth in 26 U.S.C. § 6334(a). Those exemptions preclude the United States from seizing the listed items (such as wearing apparel, school books, and tools of a trade) in its efforts to satisfy a debt. They do not exempt *wages* that might be used by a debtor to buy such items. None of the exemptions claimed by defendant apply to any wages in the possession of the garnishee.

**IT IS THEREFORE ORDERED** this 14<sup>th</sup> day of December, 2015, that defendant Daniel Collins's claim for exemption from garnishment (Dkt. 131) is DENIED and the United States's objection thereto (Dkt. 132) is SUSTAINED. The United States may submit an appropriate order directing the garnishee to pay the allowable percentage of wages to the United States District Court Clerk.

S/ J. Thomas Marten  
J. THOMAS MARTEN, JUDGE