

Title: State v. Adams

Plaintiff: State of North Carolina

Defendant: Ryan Jeffrey Adams

Court: North Carolina Court of Appeals

Facts: Defendant was arrested for violations of the N.C. Controlled Substances Act. At the time of the arrest about 1,300 grams of cocaine and 9,000 grams of marijuana were seized from the defendant. The N.C. Department of Revenue assessed unpaid "drug" tax and collected a portion of the amount due. The defendant was tried separately on the drug charges.

Issue: Whether the federal 4th Circuit decision (*Lynn v. West*) holding that the N.C. drug tax is unconstitutional is binding on N.C. courts?

Procedural posture: The judge sitting in Randolph County Superior Court dismissed criminal charges based upon the holding in *Lynn v. West* that application of both the civil drug tax and criminal penalties violated the double jeopardy clause of the Constitution.

Disposition: Reversed.

Holding: No, N.C. courts are courts of a separate sovereign and, under the Constitution, may be bound only by constitutional decisions of the U.S. Supreme Court. Holdings in decisions by lower federal courts are not binding on N.C. courts.