legal evidence of the laws therein contained, 
in all the courts of the United States, the 
several States, and the Territories and insular 
possessions of the United States.\textsuperscript{13}

Note the new term, “legal evidence.” But 
what are these titles legal evidence of? It does 
not say these Titles of the Code are legal 
evidence of the statutes of Congress, or of the 
laws of the United States. They are “legal 
evidence of the laws therein contained.” In 
other words, the fact that the laws are in the 
Code, is in itself legal evidence that they exist. 
So what! Such a statement really says nothing 
at all about the legal nature of those laws. It 
doesn’t explain anything about its nature or its 
legal status other than its own existence.

This is like saying if a hammer is in your 
hand, then that hammer in your hand stands as 
legal evidence of the hammer in your hand. 
But it doesn’t say anything about the legal 
nature of the hammer. Is it your hammer, or 
is it borrowed, stolen or lost? Is it the property 
of the government, or Joe Smith, or the XYZ 
corporation? Likewise, saying that the laws 
in a book are evidence of those laws in the 
book, says nothing at all about their nature. 
Are they Acts of Congress, or of the State of 
Florida, or of the United Nations? It does not 
say, but only makes the generalized remark that 
they are laws. It obviously does not mean that 
these laws are constitutionally enacted or exist 
constitutionally.

Congress, or lawyers in Congress, have 
made this statement to make it appear that there 
is a difference between the Code as it was, from 
the titles that have been enacted into positive 
law. There really is no significant difference 
between prima facie evidence and legal 
evidence. Prima facie evidence is legal 
evidence, just as “circumstantial evidence is 
legal evidence.”\textsuperscript{14} Even hearsay evidence when 
relevant to an issue can be treated as “legal 
evidence.”\textsuperscript{15} The term legal evidence is just a 
more general term for most types of evidence.

Legal evidence. A broad general term 
meaning all admissible evidence, including 
both oral and documentary.\textsuperscript{16}

Whether Congress has enacted a title into 
positive law is irrelevant, as it does not change 
it into a law of the United States. One Federal 
Court said that “Congress’s failure to enact a 
title into positive law has only evidentiary 
significance.”\textsuperscript{17} In other words, it does not 
affect the nature of what it is legally. The Court 
further said, “Like it or not, the Internal 
Revenue Code is the law.” It can indeed be 
called law, but what manner of law is it? Why 
did the court not say that it is an act of 
Congress? or a law under the Constitution? 
Another court said regarding the Code that, 
“Enactment into positive law only affects the 
weight of evidence.”\textsuperscript{18} This is because the 
Title has gone though extra proofreading and 
checking to remove the errors and 
inconsistencies. This measure does not change 
the legal nature of the Title of the Code, such 
as occurs with a bill when it is enacted into law.

The words “legal evidence” were used to 
convince people that some change occurred 
when in fact it is just a lot of double talk and 
does not change the nature of what the U.S. 
Code really is. It really makes no difference if 
a Title has been enacted into positive law, for 
its contents cannot be regarded as acts of 
Congress because they have no evidence of 
being such by way of enacting clauses. The 
greatest evidence of true law is that which bears 
an enacting clause. A Federal law requires an

\textsuperscript{13} 61 Statute at Large 633, 638; 1 U.S.C. § 204(a).
\textsuperscript{15} Oko v. Krzyzanowski, 27 A.2d 414, 419, 150 Pa. Sup. 205.
\textsuperscript{17} Ryan v. Bilby, 764 F.2d 1325, 1328 (1985).