



State of Louisiana
Gaming Control Board

KATHLEEN BABINEAUX BLANCO
GOVERNOR

H. CHARLES GAUDIN
CHAIRMAN

ANNE LACOUR NEEB
EXECUTIVE DIRECTOR

**DECISION OF THE
LOUISIANA GAMING CONTROL BOARD**

**IN RE: EAVY MUTURUH
NO. P040040930**

This is an appeal by Eavy Muturuh, a non-key gaming employee permittee, from that portion of the Hearing Officer's Decision which imposed a \$250 penalty.

A "Recommendation of Revocation" was issued to Ms. Muturuh based on her failure to obtain and timely submit a tax clearance from the Louisiana Department of Revenue. Ms. Muturuh requested a hearing. After a hearing on the matter, the Hearing Officer found that Ms. Muturuh was now current in filing tax returns but was untimely in submitting the tax clearance to the Louisiana State Police. The Hearing Officer dismissed the recommendation of revocation and imposed a \$250 penalty.

After careful review of the record, we adopt the Hearing Officer's decision as our own and attach a copy hereto.

ORDER

This matter having been considered by the Louisiana Gaming Control Board in open meeting of May 17, 2004:

IT IS ORDERED THAT the Hearing Officer's decision is **AFFIRMED**.

THUS DONE AND SIGNED on this the 17 day of May, 2004.

BY:

LOUISIANA GAMING CONTROL BOARD



H. CHARLES GAUDIN, CHAIRMAN

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON
ALL PARTIES THIS 17th DAY
OF May 2004


APPEAL DOCKET CLERK

**STATE OF LOUISIANA
GAMING CONTROL BOARD**

**ADMINISTRATIVE HEARING
NOVEMBER 24, 2003**

**HEARING OFFICER
JOSEPH E. ANZALONE, JR.**

**IN RE: EAVY MUTURUH
#P040040930**


Joseph E. Anzalone, Jr.
Hearing Officer
Louisiana Gaming Control Board

IN RE: EAVY MUTURUH
#P040040930

APPEARANCES:

For the State of Louisiana:
Mr. Mike Daniels
Assistant Attorney General
1885 N. Third Street
Livingston Bldg. 5th Floor
70063
Baton Rouge, LA 70802

For Eavy Muturuh:
Ms. Eavy Muturuh
700 Henning Drive
Number 84
Sulphur, LA

STATEMENT OF THE CASE:

The Louisiana State Police, Casino Gaming Division ("Division") initially sought to revoke the non-key gaming employee permit held by Miss Muturuh alleging she was not current in filing of all applicable tax returns or payment of taxes owed to the Louisiana Department of Revenue.

Counsel for the Division stipulated that the tax clearance issue was the sole basis for recommending the suspension of Ms. Muturuh's non-key gaming employee permit. Ms. Muturuh has supplied the Division with the required tax clearance certificates and the tax delinquency is no longer an issue. However, the permittee did not procure the required tax clearances within the thirty days allowed to do so without penalty. The Division requests the court dismiss the revocation and prays the dismissal be accompanied by an order that Ms. Muturuh pay a civil penalty in the amount of \$250.00, or suffer suspension of her permit until said penalty is satisfied.

STATE'S EVIDENCE AND CONTENTIONS:

The State has offered, filed, and introduced into evidence an exhibit file marked S-1 (in globo) and containing the following documents:

1. Notice of Denial from Louisiana Department of Taxation and Revenue, April 17, 2003;
2. Notification of Tax Delinquency from Division dated April 24, 2003;
3. Louisiana Department of Revenue Tax Clearance Certificate dated October 6, 2003;

LICENSEE'S EVIDENCE AND CONTENTIONS:

None submitted.

FINDINGS OF FACT:

Eavy Muturuh is now current in payment of all taxes due the Louisiana Department of Revenue, yet did not produce her tax clearance certificate to the Division until October 6, 2003. The thirty days allowed by the notification began on April 24, 2003.

APPLICABLE LAW:

La. R.S. 27:28(B)(3) provides:

The board or division, where applicable, shall not grant a license or permit, enter into a casino operating contract, or issue any other approval pursuant to the provisions of this Title to any person who is disqualified on the basis of the following criteria:

- (3) The person is not current in filing all applicable tax returns and in the payment of all taxes, penalties and interest owed to the state of Louisiana, any political subdivision of Louisiana, or the Internal Revenue Service, excluding items under formal appeal.

La. R.S. 27:28F provides:

All licensees, all permittees, the casino gaming operator, and any other persons who have been found suitable or approved by the board or division shall maintain suitability throughout the term of the license, permit, casino operating contract, or approval. In the event of a current prosecution of an offense as provided in R.S. 27:28(B)(2), the board, or division where applicable, shall have the discretion to defer a determination on a person's continuing suitability pending the outcome of the proceedings provided that if a decision is deferred pending such outcome the board, or division where applicable, may take such action as is necessary to protect the public trust, including, the suspension of any license or permit.

La. R.S.27:58(9) provides:

The division shall:

- (9) Ensure that licenses or permits are not issued to or held by a disqualified person, and that there is no material involvement, directly or indirectly, with a licensee by a disqualified person in accordance with R.S. 27:28.9.

REASONS FOR DECISION:

The Louisiana Gaming Control Board heard on November 18, 2003, the matter of Jason D. Goss, wherein the Division requested the prayer for revocation be dismissed because the permittee had provided the required Tax Clearance Certificate. However, since the permittee did not timely file the required tax clearances the Division prayed for a civil penalty.

The Board mandated the suspension be dismissed yet imposed a civil penalty in the amount of \$250.00 in matters where the permittee failed to timely comply with the demand for production of the required tax clearance certificates.

Ms. Eavy Muturuh is now current in payment of taxes to the Louisiana Department of Revenue. For that reason, the recommendation of suspension shall be dismissed.

However, Ms. Muturuh failed to timely comply with the Division's request to satisfy her delinquency with the Louisiana Department of Revenue. Her failure to do so mandates this court to levy a civil penalty in the amount of \$250.00.

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JUDGMENT

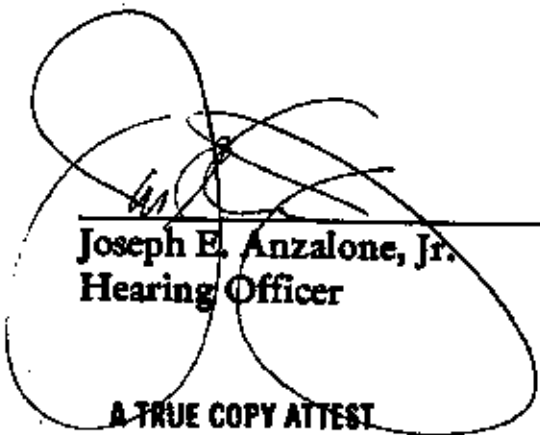
IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the plea that Ms. Eavy Muturuh's non-key gaming employee permit be revoked is hereby **DISMISSED**.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Eavy Muturuh pay a civil penalty in the amount of Two Hundred Fifty dollars (\$250.00). Failure to pay the penalty within thirty days of the effective date of this judgment shall result in suspension of the privileges related to his non-key gaming employee permit until such time as the penalty is paid in full.

Baton Rouge, Louisiana, this 1 day of March, 2004.

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON
ALL PARTIES THIS 1st DAY
OF March 2004
Barbara Raines
DOCKET CLERK, ADMINISTRATIVE HEARING OFFICE

cc: Eavy Muturuh
M.K. Daniels
St. George Dean



Joseph E. Anzalone, Jr.
Hearing Officer

A TRUE COPY ATTEST
LOUISIANA GAMING CONTROL BOARD
HEARING OFFICE
BATON ROUGE, LA March 1, 2004
Barbara Raines
BY: CLERK