



State of Louisiana
Gaming Control Board

BOBBY JINDAL
GOVERNOR

DANE K. MORGAN
CHAIRMAN

**DECISION OF THE
LOUISIANA GAMING CONTROL BOARD**

**IN RE: KIYUNTA CAFFREY
NO. P040047343**

This matter is before the Louisiana Gaming Control Board on appeal by Kiyunta Caffrey from the Hearing Officer's decision dated January 5, 2012 which imposed a \$250 penalty for failure to provide a tax clearance from the Internal Revenue Service ("IRS") and suspended her non-key gaming employee permit until the penalty was paid and the tax clearance submitted to the Louisiana Office of State Police ("Division".)

The hearing on this matter was held December 5, 2011. Evidence was introduced showing that Ms. Caffrey was denied a tax clearance from the IRS on April 26, 2011. By letter dated May 2, 2011, the Division notified Ms. Caffrey of this fact and gave Ms. Caffrey thirty days to obtain a tax clearance. The Division's notice was sent by certified mail to the address provided by Ms. Caffrey. Ms. Caffrey signed for and received the notice. Ms. Caffrey was again denied a tax clearance by the IRS on June 10, 2011.

The notice of recommendation of suspension and penalty was signed August 19, 2011. The notice was mailed to the address provided by Ms. Caffrey. The notice was returned marked "UNCLAIMED." The Hearing Officer found the service attempt sufficient notice and set the

hearing for December 5, 2011. A notice of hearing date was sent to Ms. Caffrey by certified mail at the address provided. This too was unclaimed.

At the hearing, the Division introduced a copy of the tax clearance granted by the IRS dated October 31, 2011.

We agree with the Hearing Officer that a \$250 civil penalty should be imposed for the failure to timely submit the required tax clearance.

ORDER

This matter having been considered by the Louisiana Gaming Control Board in open meeting of February 16, 2012:

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

THUS DONE AND SIGNED on this the *16th* day of *February*, 2012.

LOUISIANA GAMING CONTROL BOARD

BY:


DANE K. MORGAN, CHAIRMAN

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON
ALL PARTIES THIS *16th* DAY
OF *February*, 2012

APPEAL DOCKET CLERK

