



# State of Louisiana

KATHLEEN BABINEAUX BLANCO  
GOVERNOR

Gaming Control Board

H. CHARLES GAUDIN  
CHAIRMAN

## DECISION OF THE LOUISIANA GAMING CONTROL BOARD

IN RE: MARSHA FRANK  
No. P040043335

Marsha Frank appeals the Hearing Officer's decision imposing a \$250.00 penalty.

### ORDER

This matter having been considered by the Louisiana Gaming Control Board in open meeting of November 15, 2005:

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

**THUS DONE AND SIGNED** on this the 15 day of November, 2005.

LOUISIANA GAMING CONTROL BOARD

BY:

  
\_\_\_\_\_  
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 November, 2005

APPEAL DOCKET CLERK



**STATE OF LOUISIANA  
GAMING CONTROL BOARD**

**ADMINISTRATIVE HEARING  
SEPTEMBER 12, 2005**

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

**IN RE: MARSHA FRANK  
#P040043335**

**TRUE COPY**

  
\_\_\_\_\_  
Representative  
Louisiana Gaming Control Board

**IN RE: MARSHA FRANK  
#P040043335**

**APPEARANCES:**

For the State of Louisiana:

Mr. Christopher Hebert  
Assistant Attorney General  
1885 N. 3<sup>rd</sup> Street  
Livingston Bldg. 5<sup>th</sup> Floor  
Baton Rouge, LA 70802

Ms. Marsha Frank  
312 Louisiana Avenue  
Sulphur, LA 70663  
Absent

**STATEMENT OF THE CASE:**

The Louisiana State Police, Casino Gaming Division ("Division") initially sought to suspend the non-key gaming employee permit currently held by Ms. Marsh Frank alleging that she was delinquent in payment of state taxes to the Louisiana Department of Revenue. The Division further sought the imposition of a \$250.00 civil penalty because the permittee had not provided the Division with the required tax clearance certificates within the time frame allowed to do so without penalty.

**STATE'S EVIDENCE AND CONTENTIONS:**

Counsel for the Division stated that the tax clearance issue was the sole basis for recommending the suspension of Ms. Frank's non-key gaming employee permit. The tax delinquency is no longer at issue, however, the permittee did not procure the required tax clearance within the thirty days allowed. The Division requests the court dismiss the suspension and prays the dismissal be accompanied by an order that Ms. Frank pay a civil penalty in the amount of \$250.00, or suffer suspension of her permit until said penalty is satisfied.

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

1. Tax Clearance Denial dated January 19, 2005;
2. Notice of Tax Delinquency dated January 19, 2005; allowing thirty days from receipt to cure the delinquency without penalty

3. Service Return/Receipt Form regarding the above Form dated February 1, 2005;
4. Tax Clearance Certificate dated September 8, 2005;

**LICENSEE'S EVIDENCE AND CONTENTIONS:**

None submitted.

**FINDINGS OF FACT:**

Ms. Frank was notified of her delinquent status regarding taxes due the Department of Revenue and allowed thirty days to cure the delinquency without penalty by March 1, 2005. She is now current in payment to the Louisiana Department of Revenue and proof of a tax clearance was submitted to this court on September 12, 2005.

**APPLICABLE LAW:**

La. R.S. 27:28B (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.

**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 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. Frank is now current in payment of taxes to the Internal Revenue Service. For that reason, the recommendation of suspension shall be dismissed. However, a civil penalty in the amount of \$250.00 is assessed because of her failure to cure the delinquency within the time allowed by the Division notice received by her on February 1, 2005.

**IN RE: MARSHA FRANK  
#P040043335**

**JUDGMENT**

After a review of the pleadings and the evidence, and consideration of the argument of counsel:

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


**IT IS FURTHER ORDERED, ADJUDGED AND DECREED** that Marsha Frank 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 26 day of September, 2005.

LOUISIANA GAMING CONTROL BOARD  
I HEREBY CERTIFY THAT A CERTIFIED  
COPY HAS BEEN MAILED OR SERVED ON  
ALL PARTIES THIS 26 DAY  
OF September 2005  
Shirley Sommers  
DOCKET CLERK, ADMINISTRATIVE HEARING OFFICE

  
Joseph E. Anzalone, Jr.  
Hearing Officer

cc: Marsha Frank  
Christopher Helbert  
Tammy Bonaparte

A TRUE COPY ATTEST  
LOUISIANA GAMING CONTROL BOARD  
HEARING OFFICE  
BATON ROUGE, LA 9/27/05  
  
BY: CLERK