



State of Louisiana
Gaming Control Board

KATHLEEN BABINEAUX BLANCO
GOVERNOR

H. CHARLES GAUDIN
CHAIRMAN

**DECISION OF THE
LOUISIANA GAMING CONTROL BOARD**

**IN RE: HANNAH LEGER
NO. P040046034**

ORDER

This matter having been considered by the Louisiana Gaming Control Board in open meeting of April 17, 2006:

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

THUS DONE AND SIGNED on this the 17 day of April, 2006.

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 18th DAY
OF April 2006

APPEAL DOCKET CLERK



**STATE OF LOUISIANA
GAMING CONTROL BOARD**

**ADMINISTRATIVE HEARING
OCTOBER 31, 2005**

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

**IN RE: HANNAH LEGER
#P040046034**

TRUE COPY
[Signature]
Representative
Gaming Control Board

**IN RE: HANNAH LEGER
#P040046034**

APPEARANCES:

For the State of Louisiana:
Mr. Christopher Hebert
Assistant Attorney General
1885 N. 3rd Street
Livingston Bldg. 5th Floor
Baton Rouge, LA 70802

Ms. Hannah Leger
464 East Boyd Drive
14
Baton Rouge, LA 70808
Absent

STATEMENT OF THE CASE:

The Louisiana State Police, Casino Gaming Division ("Division") seeks to suspend the non-key gaming employee permit currently issued to Ms. Hannah Leger alleging that Ms. Leger is not current in the filing of all applicable tax returns or in the payment of all taxes owed the Internal Revenue Service.

The Division alleges that Ms. Leger, by letter dated February 16, 2005, they attempted to notify Ms. Leger of her failure to either file all applicable tax returns or pay all taxes owed the Internal Revenue Service. That communication allowed Ms. Leger days to submit proof that she was current in the payment of all federal taxes, or she would suffer suspension of her permit. The letter was returned marked 'unclaimed'.

On September 29, 2005, this court sent via certified mail, return receipt requested, a notice of hearing date to Ms. Leger's last known address. The communication was returned on October 25, 2005, marked 'unclaimed'.

Ms. Leger has not notified the Division of a change of address. This court found that all due process requirements regarding service were satisfied and the Division had exhausted all reasonable efforts to locate Ms. Leger. Counsel for the Division was allowed to proceed in her absence.

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. Federal Tax Clearance Denial dated February 14, 2005;
2. Notice of Tax Delinquency dated February 16, 2005;
3. Photocopy of certified mail marked 'unclaimed';
4. Service Return/Receipt Form dated April 21, 2005;
5. Notice of Recommendation of Suspension and Penalty dated July 15, 2005;
6. Photocopy of certified return receipt addressed to Hannah Leger;
7. Notice of Recommendation of Suspension and Penalty dated August 15, 2005;
8. Service Return Receipt Form dated September 15, 2005;
9. Memorandum detailing unsuccessful service attempts dated September 21, 2005;

Division agent, Ms. Tammy Panepinto testified that the Division received about Ms. Leger's tax clearance denial, and subsequently sent her a notice of tax delinquency on February 16, 2005. All communications sent to Ms. Leger's last known address were returned marked 'unclaimed'. Additionally all attempts at personal service were unsuccessful. Ms. Leger is no longer employed in the gaming industry. The Division requests that the non-key gaming employee permit be suspended and a civil penalty in the amount of \$250.00 be levied against Ms. Leger.

LICENSEE'S EVIDENCE AND CONTENTIONS:

None submitted.

FINDINGS OF FACT:

Ms. Leger has not submitted her federal tax clearance within the thirty day grace period allowed by Division communication dated February 16, 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:

Ms. Leger has not submitted her federal tax clearance within the thirty day grace period allowed by Division communications dated February 16, 2005.

The Louisiana Gaming Control 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. Hannah Leger is not current in payment of taxes to the Internal Revenue Service. For that reason, the recommendation of suspension shall be upheld.

**IN RE: HANNAH LEGER
#P040046034**

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 Ms. Hannah Leger's non-key gaming employee permit be **SUSPENDED** until she submits the required federal tax clearance certificates to the Division.

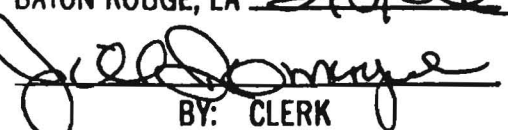
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Hannah Leger pay a civil penalty in the amount of Two Hundred Fifty dollars (\$250.00). Failure to pay the penalty within thirty days of the effective date of this suspension shall result in the suspension of the privileges of the permit until the penalty is paid in full.

Baton Rouge, Louisiana, this 2 day of February, 2006.


Joseph E. Anzalone, Jr.
Hearing Officer

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON
ALL PARTIES THIS 2 DAY
OF February 2006
BY Michelle Johnson
DOCKET CLERK, ADMINISTRATIVE HEARING OFFICE

cc: Hannah Leger
Christopher Hebert
Tammy Baptiste

A TRUE COPY ATTEST
LOUISIANA GAMING CONTROL BOARD
HEARING OFFICE
BATON ROUGE, LA 2/3/06

BY: CLERK