



State of Louisiana

KATHLEEN BABINEAUX BLANCO
GOVERNOR

Gaming Control Board

H. CHARLES GAUDIN
CHAIRMAN

DECISION OF THE LOUISIANA GAMING CONTROL BOARD

IN RE: DEMETRA N. TURNER
NO. P040009370

This is an appeal by Demetra N. Turner of the Hearing Officer's decision imposing a \$250 penalty for her failure to provide a tax clearance.

ORDER

This matter having been considered by the Louisiana Gaming Control Board in open meeting of October 18, 2005:

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

THUS DONE AND SIGNED on this the 19th day of October, 2005.

LOUISIANA GAMING CONTROL BOARD

BY:

H. Charles Gaudin

H. CHARLES GAUDIN, CHAIRMAN

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON
ALL PARTIES THIS 20th DAY
OF October, 2005

APPEAL DOCKET CLERK


Bradley Gaudin

**STATE OF LOUISIANA
GAMING CONTROL BOARD**

**ADMINISTRATIVE HEARING
JULY 18, 2005**

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

**IN RE: DEMETRA N. TURNER
#P040009370**

TRUE COPY

Representative
Louisiana State Gaming Control Board

IN RE: DEMETRA N. TURNER
#P040009370

APPEARANCES:

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

For Demetra N. Turner:
Ms. Demetra N. Turner
3430 Oswego Street
Baton Rouge, LA 70805
Present

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. Demetra N. Turner alleging she has not timely provided the Division with the required tax clearance certificates as required by law.

In connection with the proposed revocation, the Division seeks to impose a civil penalty in the amount of \$250.00, alleging Ms. Turner failed to submit the tax clearance certificate within thirty days from receiving correspondence dated September 10, 2004, regarding her delinquency.

On May 2, 2005, a Notice of Hearing Date was sent to Ms. Surtain's last known address via certified mail, return receipt requested. This notice was returned by the United States Post Office marked "unclaimed."

Ms. Turner was personally served a Notice of Hearing Date advising of a July 18, 2005 administrative hearing.

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. Tax Clearance Denial dated November 6, 2004;
2. Notice of Tax Delinquency dated November 11, 2004;
3. Return receipt no. 7002 2030 0003 3322 8876 marked "unclaimed";

4. Notice of Tax Delinquency dated August 11, 2004
5. Return receipt no. 7003 3110 0005 9879 5435 marked "unclaimed";
6. Service Return/Receipt Form to Demetra N. Turner by Trooper First Class Wade Savoy on September 10, 2004; and
7. Consent To Disclose Louisiana Tax Information/Clearance Form dated May 6, 2005, indicating Ms. Demetra Turner is current in the filing of her state taxes.

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

LICENSEE'S EVIDENCE AND CONTENTIONS:

The permittee has offered, filed, and introduced into evidence an exhibit file marked P-1 and containing the following document:

1. Correspondence dated September 20, 2004, from Paula Ruffin, Louisiana Department of Revenue, Taxpayer Services Division Personal Income Tax Department to Ms. Demetra N. Turner advising receipt of Ms. Turners 2001 and 2003 Louisiana Income Tax returns.

Ms. Demetra Turner testified that:

1. She paid her state taxes at the Louisiana Department of Revenue on September 20, 2004;
2. She requested proof of her tax clearance to bring to her employer;
3. She has her cancelled check and receipt issued by the Department of Revenue to prove that she did in fact pay her taxes on September 20, 2004;
4. The Department of Revenue employee who was assisting her did not know what form she needed to prove payment of her tax clearance;
5. She was finally given a letter by Paula Ruffin, Personal Income Tax Department to bring to her employer.

6. She paid \$2.00 to bring her Louisiana taxes to current status

Ms. Turner further contends that she paid her taxes within the 30 day period from the date she received her Notice of Tax Delinquency on September 10, 2004.

FINDINGS OF FACT:

Ms. Turner received the communication advising her of the State tax delinquency and allowing her thirty days to rectify same without penalty on September 10, 2004. She did not produce a state tax clearance certificate to the Division until May 6, 2005.

Ms. Demetra N. Turner is now current in payment of all taxes due the Louisiana Department of Revenue.

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. Demetra N. Turner is now current in payment of federal taxes to the Louisiana Department of Revenue. For that reason, the recommendation of suspension shall be dismissed.

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JUDGMENT

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

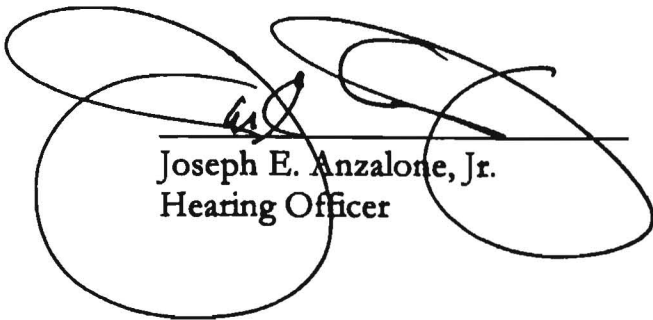
IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the plea that Ms. Demetra N. Turner's non-key gaming employee permit be suspended is hereby **DISMISSED**.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Demetra N. Turner 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 her non-key gaming employee permit until such time as the penalty is paid in full

Baton Rouge, Louisiana, this 18 day of August, 2005.

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON
ALL PARTIES THIS 18 DAY
OF August 18 2005
OF Quill Dominger
SECRET CLERK, ADMINISTRATIVE HEARING OFFICE

cc. Demetra Turner
Adrian Wilson
Tommy Pomprato


Joseph E. Anzalone, Jr.
Hearing Officer

A TRUE COPY ATTEST
LOUISIANA GAMING CONTROL BOARD
HEARING OFFICE
BATON ROUGE, LA 8/18/05
Quill Dominger
BY: CLERK