



State of Louisiana

KATHLEEN BABINEAUX BLANCO
GOVERNOR

Gaming Control Board

H. CHARLES GAUDIN
CHAIRMAN

DECISION OF THE LOUISIANA GAMING CONTROL BOARD

IN RE: DAVID J. CROCHET
No. P040014843

David J. Crochet appeals the Hearing Officer's decision suspending Mr. Crochet's non-key gaming employee permit and 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
MAY 12, 2005**

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

**IN RE: DAVID J. CROCHET
#P040014843**

TRUE COPY


Representative
Louisiana Gaming Control Board

**IN RE: DAVID J. CROCHET
#P040014843**

APPEARANCES:

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

Mr. David J. Crochet
6219 East Texas
Lot #61
Bossier City, LA 71111
In proper person

STATEMENT OF THE CASE:

The Louisiana State Police, Casino Gaming Division ("Division") seeks to suspend the non-key gaming employee permit currently issued to Mr. David J. Crochet primarily on the grounds that he did not timely provide tax clearances from the Internal Revenue Service or the Louisiana Department of Revenue as required by law. The Division further requests a civil penalty in the amount of \$250.00 because of Mr. Crochet's failure to provide the clearances within the thirty day grace period allowed by the Division.

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 exhibits:

1. Louisiana State Tax Clearance Denial dated June 24, 2004;
2. Notice of Tax Clearance Denial dated July 1, 2004;
3. Certified Return Receipt received by the Division July 23, 2004;
4. Federal Tax Clearance Denial dated July 6, 2004;
5. Notice of Federal Tax Clearance Denial dated July 13, 2004;
6. Photocopy of Certified Return Receipt marked unclaimed received by the Division on September 8, 2004;
7. Service Return/Receipt Form dated September 24, 2004;

Division agent, Ms. Tammy Panepinto testified that the Division has not received tax clearance denials regarding Mr. Crochet's federal and state

taxes. The Division requests the non-key gaming employee permit be suspended and a \$250.00 civil penalty be levied against the licensee.

LICENSEE'S EVIDENCE AND CONTENTIONS:

The licensee submitted no written evidence but testified that he is in the process of closing his business and completing information to submit his federal and state taxes.

FINDINGS OF FACT:

Mr. Crochet has not submitted either his federal or state tax clearances for the year 2003.

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:

Mr. Crochet has not submitted either his federal or state tax clearance within the thirty day grace period allowed by Division communications dated July 1, 2004, and July 13, 2004.

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.

Mr. David J. Crochet is not current in payment of taxes to the Louisiana Department of Revenue and Taxation or the Internal Revenue Service. For that reason, the recommendation of suspension shall be upheld.

**IN RE: DAVID J. CROCHET
#P040014843**

JUDGMENT

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Mr. David J. Crochet's non-key gaming employee permit be **SUSPENDED** pending submission to the Division of the required federal and state tax clearance certificates.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that David J. Corchet pay a civil penalty in the amount of Two Hundred Fifty dollars (\$250.00), and that the license remain suspended pending payment in full of this civil penalty.

Baton Rouge, Louisiana, this 5 day of August, 2005.

LOUISIANA GAMING CONTROL BOARD
I HEREBY CERTIFY THAT A CERTIFIED
COPY HAS BEEN MAILED OR SERVED ON

ALL PARTIES THIS 5 DAY
OF August 2005
Bill Domingue
DOCKET CLERK, ADMINISTRATIVE HEARING OFFICE

cc: David Crochet
Christopher Hebert
Tammy Panepinto


Joseph E. Anzalone, Jr.
Hearing Officer

A TRUE COPY ATTEST
LOUISIANA GAMING CONTROL BOARD
HEARING OFFICE
BATON ROUGE, LA 8/4/05

Bill Domingue
BY: CLERK