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148874

DEPARTMENT OF REVENUE
STATE OF LOUISIANA

NUMBER:_____ DIV._____

26TH JUDICIAL DISTRICT COURT

VERSUS

PARISH OF BOSSIER

DIV. C - COX

BOSSIER CASINO VENTURE, INC.

STATE OF LOUISIANA

PETITION TO COLLECT TAXES

The Petition of the Louisiana Department of Revenue (hereinafter referred to as "the Department"), respectfully represents the following:

1.

Made defendant herein is Bossier Casino Venture, Inc. (hereinafter referred to as "Bossier Casino" or "Taxpayer"). Bossier Casino is a domestic corporation with its registered office in Bossier Parish located at 777 Margaritaville Way, Bossier City, Louisiana 71111. Taxpayer is registered with the Louisiana Secretary of State, and its registered agent for service of process is Barry Regula, 777 Margaritaville Way, Bossier City, Louisiana 71111.

2.

Jurisdiction is proper pursuant to Article V, Section 16 of the Louisiana Constitution. Venue is proper pursuant to Article 42 of the Louisiana Code of Civil Procedure.

3.

This action is brought pursuant to La. R.S. 47:1561(3), which provides for the plaintiff's authority to proceed to enforce the collection of any state tax due by means of ordinary suit under the provisions of the general laws regulating actions for the enforcement of obligations.

4.

Bossier Casino is in the gaming business and owns and operates a riverboat casino and hotel in Bossier City, Louisiana.

5.

Pursuant to La. R.S. 47:302, et seq., the Department conducted an audit of Bossier Casino for Louisiana sales tax periods January 1, 2012 through June 30, 2013. As a result of the audit, the Department determined that Bossier Casino is justly and truly indebted unto the Department in the amount of $570,168.29, which includes tax in the amount of $401,644.42, interest

A TRUE COPY - ATTEST
which remains in full force
and effect as of this the
28th day of Dec, 2015
Catrenia Rains
Deputy Clerk
26th Judicial District
Bossier Parish, Louisiana

FILED
DEC 23 2015
Chelsea P. Hamter
DEPUTY CLERK
26TH JUDICIAL DISTRICT COURT

calculated to December 31, 2015 in the amount of $71,683.16 and penalties in the amount of $96,840.71.

6.

On January 30, 2015, the Department issued a Notice of Proposed Tax Due to Bossier Casino. Despite amicable demand, the Taxpayer has failed to pay the tax, interest and penalties due.

7.

This pleading is signed by a staff attorney employed by Louisiana Department of Revenue. Pursuant to La. R.S. 47:1512, Louisiana Department of Revenue, reserves the right to assign this case to private counsel to assist in the collection of the tax and interest herein alleged to be due.

WHEREFORE, the Louisiana Department of Revenue, respectfully prays for the following:

1. That after due proceedings are conducted, there be judgment in favor of Louisiana Department of Revenue; and against the Bossier Casino Venture, Inc. in the amount of $570,168.29, plus interest (which shall continue to accrue pursuant to La. R.S. 47:1601), penalties, and all court costs of this lawsuit; and
2. All other general and equitable relief to which Louisiana Department of Revenue may be entitled under the facts and circumstances of this case.

148874

Respectfully submitted:

Adrienne D. Quillen (#32220)
Antonio C. Ferachi (#30498)
Brandea P. Averett (#27946)
Aaron D. Long (#33249)
LOUISIANA DEPARTMENT OF REVENUE
LITIGATION DIVISION
P.O. Box 4064
617 North Third Street
Baton Rouge, LA 70821-4064
Tele: (225) 219-2080, Fax: (225) 231-6235
Attorneys for the Secretary of the Department of Revenue, State of Louisiana

PLEASE SERVE DEFENDANT:

Bossier Casino Venture, Inc.
Through its Registered Agent:

Barry Regula
777 Margaritaville Way
Bossier City, LA 71111

148874

BOBBY JINDAL
Governor

TIM BARFIELD
Secretary

State of Louisiana
Department of Revenue

December 21, 2015

Hon. Cynthia Johnston
Clerk, 26th Judicial District Court
P.O. Box 430
Benton, LA 71006

VIA U.S. MAIL

Re: *Department of Revenue, State of Louisiana v. Bossier Casino Venture, Inc.*
26th Judicial District Court, Parish of Bossier
Docket Number _____; Division "____"
LDR Legal File Number 20150795

Dear Clerk:

Enclosed for filing is a *Petition to Collect Taxes* in the above-referenced matter. Included for your convenience, are the original and four copies. Please file it into the record, provide the Judge's office with a copy, and provide the Department with a date-stamped copy for our records. Once filed, please serve a copy to the Defendant.

It should be noted that the Louisiana Department of Revenue is exempt from the pre-payment of court costs pursuant to La. R.S. 13:4521. Thank you for your time and attention to this matter.

Best Regards,

Adrienne D. Quillen

Adrienne D. Quillen
Attorney
Litigation Division

Enclosures