

CYNTHIA BRIDGES, SECRETARY,
LOUISIANA DEPARTMENT OF
REVENUE

118020
DOCKET NO.: _____ DIV.: C

21ST JUDICIAL DISTRICT COURT

VERSUS

PARISH OF LIVINGSTON

J. A. H. ENTERPRISES, INC.

STATE OF LOUISIANA

PETITION TO COLLECT TAXES

NOW INTO COURT COMES, Cynthia Bridges, acting in her official capacity as the
Secretary of the Department of Revenue for the State of Louisiana, who respectfully represents the
following:

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CLERK OF COURT
PARISH OF LIVINGSTON
DEPUTY CLERK

1.

Made defendant herein is ***J. A. H. ENTERPRISES, INC.***, a corporation existing under the laws of the State of Louisiana. Defendant is licensed to do business in the State of Louisiana and has appointed an agent for the service of process in this state. Defendant's registered agent in Louisiana is Janet Cagley, 13340 Florida Boulevard, Livingston, LA 70754.

2.

Upon information and belief, Jeffrey Henderson is the president of this corporation with an address of 9603 Octavia Ave., Baton Rouge, LA 70809. For purposes of this petition, the entity or entities that were audited by the Department of Revenue for the period of January 1, 2002 through January 31, 2006 is referred to as "J. A. H."

3.

This action, authorized by La. R.S. 47:1561, is an ordinary suit under the provisions of the general laws regulating actions for the enforcement of obligations.

4.

Through this action, the Department of Revenue asserts a demand for Louisiana sales and use tax, along with related interest and penalty, for the period beginning on January 1, 2002 and ending January 31, 2006, in the total amount of \$203,383.25 plus any additional interest which becomes due under La. R.S. 47:1601.

5.

The Department of Revenue conducted a sales and use tax compliance audit of "J. A. H." covering the tax period of January 1, 2002 through January 31, 2006.

6.

Through the audit, the Department of Revenue determined that "J. A. H." had sales and use tax deficiency for the tax period in the amount of \$126,083.57, owes interest up to and including September 30, 2007 in the amount of \$77,280.23 and owes a deficiency penalty in the amount of \$19.45. J.A.H the named defendant is now liable.

7.

A portion of the indebtedness sought by the Department is the result of J.A.H.'s failure to accrue and remit taxes on sales to customers in Louisiana that did not have valid exemption certificates.

8.

A portion of the indebtedness sought by the Department is the result J.A.H's purchasing items for its own use or consumption where the sales tax was not paid to the vendor nor accrued by the taxpayer.

9.

A portion of the indebtedness sought by the Department is the disallowance of Advance Tax Credits because the auditor was not able to verify that the items were for resale, that the state sales tax was charged, and that the correct amount was reported on the Louisiana Gross Sales Tax returns.

10.

The above-mentioned transactions are taxable pursuant to La. R.S. 47:301 and R.S. 47:302. Interest is calculated pursuant to La. R.S. 47:1601. The Department is petitioning this court for all taxes and fees due by "J. A. H.".


11.

This pleading is being signed by a staff attorney from the Louisiana Department of Revenue. However, Cynthia Bridges, Secretary of the Department of Revenue for the State of Louisiana, reserves the right to reassign this case to private counsel to assist in the collection of the taxes and interest herein alleged to be due, payable, and unpaid, pursuant to the provisions of La. R.S. 47:1512. Upon such referral, said private counsel shall be entitled to recover an additional charge for attorney

fees in a reasonable amount, not to exceed ten per cent (10%) of the tax and interest due, payable, and unpaid herein.

Wherefore, premises considered, petitioner Cynthia Bridges, in her official capacity as the Secretary of the Louisiana Department of Revenue, prays that, after due proceedings are had, there be judgment herein in her favor and against defendant, J.A.H. Enterprises, Inc. in the amount of \$203,383.25 plus additional statutory interest, and for all other relief as is deemed to be just, fair, and equitable.

Respectfully submitted,



Rhonda M. Mercadel (#25176)
Frederick Mulhearn (# 19075)
Donald Bowman (# 29774)
Antonio Charles Ferachi (# 30498)
Nykeba R. Walker (# 30786)
Louisiana Department of Revenue
Legal Division
617 North Third Street (70802-5428)
Post Office Box 4064
Baton Rouge, Louisiana 70821-4064
Phone (225) 219-2080; Fax (225) 231-6235
**Attorney for Cynthia Bridges, Secretary of the
Louisiana Department of Revenue**

INSTRUCTIONS FOR SERVICE

Please serve the Defendant:

J.A.H. Enterprises, Inc.
through its registered agent,
Janet H. Cagley
13340 Florida Blvd.
Livingston, LA 70754