

21st JUDICIAL DISTRICT COURT
PARISH OF LIVINGSTON
STATE OF LOUISIANA

CIVIL

DOCKET NO. 118,020

DIVISION "C"

CYNTHIA BRIDGES, SECRETARY OF
THE LOUISIANA DEPARTMENT OF REVENUE

VERSUS

J.A.H. ENTERPRISES, INC.

**SUPPLEMENTAL AND AMENDED MEMORANDUM IN OPPOSITION TO
THE DEPARTMENT OF REVENUE'S MOTION FOR SUMMARY JUDGMENT**

I. INTRODUCTION

This Supplemental and Amended Memorandum of Law is submitted on behalf of Defendant, J.A.H. Enterprises, Inc. d/b/a Henderson Auctions ("Henderson Auctions"), in opposition to the Department of Revenue's (the "Department") Motion for Summary Judgment which is currently fixed for hearing on **January 13, 2014**:

The Department is not entitled to summary judgment because disputed facts exist regarding the Department's erroneous and illegal assessment of (i) non-taxable sales made by Henderson Auctions for which various exemption certificates were provided or obtained; (ii) the non-taxable sales by Henderson Auctions which were shipped outside the state of Louisiana and/or outside the territory of the United States; erroneous assessments of voided invoices and duplicative assessment; (iii) sales for which tax was paid to, collected by and remitted to either the Louisiana Department of Motor Vehicles of Louisiana Department of Wildlife and Fisheries, all of which are not taxable pursuant to Louisiana sales/use tax law. The existence of these disputed material facts precludes summary judgment.

FILED
CLERK OF COURT
PARISH OF LIVINGSTON
2013 DEC 19 PM 3:46
DEPUTY CLERK *APK*

