



Louisiana
Office of the Governor
Auctioneers Licensing Board

Bobby Jindal
Governor

February 3, 2010

David Hartman
Calcasieu Parish Sales Tax Office
BY FACSIMILE ONLY TO 337-217-4281

5222 Summa Court
Suite 352
Baton Rouge, LA 70809

Telephone: 225.763.5568
Fax: 225.763.5598

E-mail: board@alab.org
Web Address: www.LALB.org

RE: Kathaleen Sue White, Red Barn Auction, Auction License 1566

Dear Mr. Hartman:

As we discussed, I am the attorney for the Louisiana Auctioneers Licensing Board. We have had a complaint filed against the above licensee, alleging that she has collected sales tax and not paid sales tax from sales at her auction. Her auction is located at 4374 Highway 12, Starks, Louisiana 70661. It is listed on our records as being a "miscellaneous goods" auction, and therefore subject to sales tax. She has had this business since 2004. It is our understanding that she has an auction scheduled for this Saturday at her location.

Because this is a pending investigation, I cannot release the actual complaint. However, the Auction Licensing Law for the State of Louisiana, LSA-R.S. 37:3101 et seq., requires all auctioneers to pay any taxes due, including sales tax. If no sales tax is being paid and it is owed, the Board would consider this to be a violation of our statute.

If you can do so, please advise whether this business is paying sales taxes which may be due in Calcasieu Parish. If your office determines that sales taxes are not being paid, and should be, please notify us so that we can proceed with the complaint.

I will be glad to provide any information which you may need, including any information provided by the original complainant once our investigation is completed. You may contact me at my private office number of 225-272-0707 or through the Board office number listed on this letterhead. Thank you for your assistance in this matter.

Sincerely,

Anna E. Dow
Attorney for the Board

**Calcasieu Parish School Board
Sales & Use Tax Department**

Rufus R. Fruge, Jr.
Director

rufus.fruge@cpsb.org

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February 4, 2010

By Facsimile and Regular Mail

Ms. Anna E. Dow, Attorney for the Board
Auctioneers Licensing Board
5222 Summa Court, Ste 352
Baton Rouge, LA 70809

RE: Red Barn Auction

Dear Ms. Dow:

Your correspondence regarding the referenced establishment has been forwarded to me for response. We appreciate your notification of business activity in our parish and have reviewed our files. The auctioneer referenced in your letter to Mr. Hartman does not come up in our database, nor do we find the Red Barn Auction registered with us at any address.

Louisiana Revised Statute 47:303.C requires all auctioneers to register as dealers and shall be responsible for the collection of all local and state taxes on articles sold by them. There are additional provisions under the Louisiana Administrative Code that expand on this statute (see LAC 61:1.4307.C).

In view of our findings, we would appreciate your sharing additional information with our office in order to pursue further action on our end. Please refer all materials in this matter to our Compliance Division, attention Ms. Stacie Cady, Compliance Manager. Thank you again, and advise us if you require additional information or assistance.

Sincerely,



Rufus R. Fruge, CTA
Director

RRF/sw

C: Stacie Cady, Compliance Manager

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Calcasieu Parish Police Jury Town of Vinton Town of Iowa City of Westlake
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