

STATE OF LOUISIANA
BOARD OF TAX APPEALS
LOCAL TAX DIVISION STATUS CONFERENCE DOCKET

MARCH 20, 2025

DOCKET NO.	PETITIONER(S)	ATTORNEY FOR PETITIONER	DEFENDANT(S)	ATTORNEY FOR DEFENDANT	COMMENT
THURSDAY, MARCH 20, 2025 AT 1:30 PM					
L01401	C & D WIRELINE LLC	ROBERT S. ANGELICO	ST. MARTIN PARISH SCHOOL BOARD AND JAX ROBERTS, IN HIS CAPACITY AS SALES AND USE TAX ADMINISTRATOR OF THE ST. MARTIN PARISH SCHOOL BOARD	ST. MARTIN PARISH SCHOOL BOARD	
L01117	CROWLEY GRAIN DRIER, INC	WILLIAM E KELLNER	NELWYN SOIREZ, IN HER CAPACITY AS SALES TAX COLLECTOR FOR THE VERMILION PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT; AND THE VERMILION PARISH SCHOOL BOARD	DREW M. TALBOT	
L01324	CHRIS BRENNAN PHOTO	PAUL J. COX	CALCASIEU PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L01864	BAYOU TIGRE PROPERTIES, LLC D/B/A THE GRUB LOT	MARIA SIMMONS	VERMILION PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT AND NELWYN SOIREZ, IN HER CAPACITY AS VERMILION PARISH SALES TAX COLLECTOR	DREW M. TALBOT	
L02029	CARDINAL HEALTH 110, LLC	WILLIAM M. BACKSTROM, JR.	JOSEPH P LOPINTO, III	KEN C. FONTE	

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L02297	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	MARTIN J. MOREIN, ADMINISTRATOR, EVANGELINE PARISH SALES TAX COMMISSION, AND THE EVANGELINE PARISH SALES TAX COMMISSION	MARTIN J. MOREIN	
L02298	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	PATRICK SEGURA, ADMINISTRATOR, IBERIA PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT, AND THE IBERIA PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	PATRICK SEGURA	
L02299	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	JOSEPH P. LOPINTO, III, SHERIFF AND EX-OFFICIO TAX COLLECTOR, JEFFERSON PARISH; JEFFERSON PARISH BUREAU OF REVENUE AND TAXATION, SALES AND USE TAX DIVISION	DREW M. TALBOT	
L02300	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	AMANDA H. GRANIER, IN HER CAPACITY AS SALES TAX COLLECTOR OR THE LAFOURCHE PARISH SCHOOL BOARD AND THE LAFOURCHE PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	PATRICK M. AMEDEE	

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L02301	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	ST. CHARLES PARISH SCHOOL BOARD, SALES AND USE TAX DEPARTMENT; PAULA H. JEANSONNE, IN HER CAPACITY AS THE DIRECTOR OF TAX COLLECTIONS FOR ST. CHARLES PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	PATRICK M. AMEDEE	
L02302	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	NESHELLE S. NOGESS, IN HER CAPACITY AS THE DIRECTOR OF SALES AND USE TAX FOR THE ST. JAMES PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT AND THE ST. JAMES PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	NESHELLE S NOGESS	
L02303	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	ST. MARTIN PARISH SCHOOL BOARD, SALES AND USE TAX DEPARTMENT; JAX ROBERTS IN HIS CAPACITY AS THE SALES TAX ADMINISTRATOR FOR ST. MARTIN PARISH	DREW M. TALBOT	

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L02325	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	JAX ROBERTS, ADMINISTRATOR, ST. MARTIN PARISH SCHOOL BOARD, SALES AND USE TAX DEPARTMENT; ST MARTIN SCHOOL BOARD, SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02304	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	ST. MARY PARISH SALES & USE TAX DEPARTMENT AND JEFFERY B. LAGRANGE, DIRECTOR, ST. MARY PARISH SALES & USE TAX DEPARTMENT	JEFFERY B. LAGRANGE	
L02305	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	BRANDI B. FONTENOT, IN HER CAPACITY AS THE DIRECTOR OF THE TERREBONNE PARISH SALES AND USE TAX DEPARTMENT, AND THE PARISH OF TERREBONNE SALES AND USE TAX DEPARTMENT	PATRICK M. AMEDEE	
L02306	HILCORP ENERGY COMPANY	JESSE R. ADAMS, III	NELWYN SOIREZ, COLLECTOR, VERMILION PARISH SCHOOL BOARD, SALES AND USE TAX DEPARTMENT; VERMILION PARISH SCHOOL BOARD, SALES AND USE TAX DEPARTMENT	NELWYN SOIREZ	

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L02307	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	RAPIDES PARISH SALES AND USE TAX DEPARTMENT; BETTY JO BOURGEOIS, ADMINISTRATOR, RAPIDES PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02308	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	RAPIDES PARISH SALES AND USE TAX DEPARTMENT; BETTY JO BOURGEOIS, ADMINISTRATOR, RAPIDES PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02309	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	RAPIDES PARISH SALES AND USE TAX DEPARTMENT; BETTY JO BOURGEOIS, ADMINISTRATOR, RAPIDES PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02310	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	RAPIDES PARISH SALES AND USE TAX DEPARTMENT; BETTY JO BOURGEOIS, ADMINISTRATOR, RAPIDES PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02311	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	RAPIDES PARISH SALES AND USE TAX DEPARTMENT; BETTY JO BOURGEOIS, ADMINISTRATOR, RAPIDES PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	

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L02314	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	JONATHAN D. KNIGHT, ADMINISTRATOR, RICHLAND PARISH SALES AND USE TAX DEPARTMENT; RICHLAND PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02315	BIO-MEDICAL APPLICATIONS OF LOUISIANA, LLC	JESSE R. ADAMS, III	JONATHAN D. KNIGHT, ADMINISTRATOR, RICHLAND PARISH SALES AND USE TAX DEPARTMENT; RICHLAND PARISH SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02326	ENTERGY LOUISIANA, LLC	ANDRE B. BURVANT	WEST FELICIANA PARISH SCHOOL BOARD, THROUGH ITS SALES AND USE TAX DEPARTMENT; AND TANDA YOUNG, ADMINISTRATOR OF THE WEST FELICIANA PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	DREW M. TALBOT	
L02327	ZEYNA, LLC	JAMES WASHINGTON, III	ROMY S SAMUEL	ROMY SAMUEL	
L02030	ALDJCM LLC CLUB MSY	LATARSHA HOLMES	JEFFERSON PARISH, THROUGH ITS SHERIFF AND EX-OFFICIO TAX COLLECTOR, JOSEPH LOPINTO, III	KEN C. FONTE	

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L02023	CORNERSTONE CHEMICAL COMPANY, LLC	ANDRE B. BURVANT	JOSEPH P. LOPINTO, III SHERIFF AND EX-OFFICIO TAX COLLECTOR, JEFFERSON PARISH; AND JEFFERSON PARISH BUREAU OF REVENUE AND TAXATION, SALES AND USE TAX DIVISION	KEN C. FONTE	
L02216	ENTERGY LOUISIANA, LLC	ANDRE B. BURVANT	HOLLIE HOWARD, DIRECTOR, SALES AND USE TAX DEPARTMENT, CALCASIEU PARISH SCHOOL BOARD; AND THE CALCASIEU PARISH SCHOOL BOARD SALES AND USE TAX DEPARTMENT	RUSSELL J. STUTES, III	
L02022	UNIVERSITY OF NEW ORLEANS RESEARCH AND TECHNOLOGY FOUNDATION, INC.	TYLER D. TREW	NORMAN WHITE CHIEF FINANCIAL OFFICER AND DIRECTOR OF FINANCE, CITY OF NEW ORLEANS	REESE FULLER WILLIAMSON DREW HOFFMAN JAMES M. ROQUEMORE	
L02000	WORLD WAR II THEATRE, INC	CHERYL M. KORNICK	NORMAN WHITE CHIEF FINANCIAL OFFICER AND DIRECTOR OF FINANCE CITY OF NEW ORLEANS	REESE FULLER WILLIAMSON DREW HOFFMAN	
L01813	REGENCY INTRASTATE GAS, LLC	ANGELA W. ADOLPH	THE LOUISIANA TAX COMMISSION	BRIAN EDDINGTON DREW HOFFMAN	

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L01814	SCOTT MEREDITH	BRIAN A EDDINGTON	REGENCY INTRASTATE GAS, LLC	ANGELA W. ADOLPH	
L01804	OCHSNER BAPTIST MEDICAL CENTER, LLC	ANDRE B. BURVANT	NORMAN WHITE, IN HIS CAPACITY AS CHIEF FINANCIAL OFFICER OF CITY OF NEW ORLEANS DEPARTMENT OF FINANCE AND EX-OFFICIO TAX COLLECTOR FOR THE PARISH OF ORLEANS; CITY OF NEW ORLEANS DEPARTMENT OF FINANCE, BUREAU OF REVENUE	ELIZABETH WEIGAND	

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