

BOARD OF TAX APPEALS  
STATE OF LOUISIANA

MONSANTO COMPANY,  
Petitioner,

VERSUS

DOCKET NO. 11389D

KIMBERLY ROBINSON, SECRETARY,  
DEPARTMENT OF REVENUE,  
Respondent

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JUDGMENT

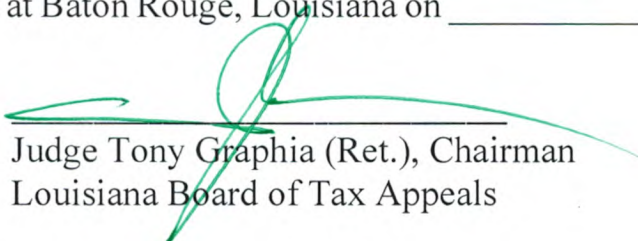
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This case came before the Board for hearing on November 6, 2019 on the *Motion for Summary Judgment* filed by Monsanto Company (the “Taxpayer”), with Judge Tony Graphia (Ret.), Chairman, presiding and Board Members Cade R. Cole and Jay Lobrano present. Participating in the hearing were Nicole Gould Frey for the Taxpayer and Donald Bowman, attorney for Kimberly Robinson, Secretary, Department of Revenue (the “Secretary”). After the hearing, the matter was taken under advisement. After further consideration, the Taxpayer did not prove that the Louisiana Department of Environmental Quality’s failure to certify sodium hydroxide as a Pollution Control Device or System was arbitrary, capricious or an abuse of agency discretion. *See Agrilectic Power Partners v. Dep’t of Revenue*, Docket No. 7893 (La. Bd. Tax App. 3/19/14), 2014 WL 2930145.

IT IS ORDERED, ADJUDGED AND DECREED that the Taxpayer’s *Motion for Summary Judgment* BE AND IS HEREBY DENIED.

JAN - 9 2020

Judgment Rendered and Signed at Baton Rouge, Louisiana on \_\_\_\_\_.

  
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Judge Tony Graphia (Ret.), Chairman  
Louisiana Board of Tax Appeals