

**STATE OF LOUISIANA
BOARD OF TAX APPEALS
LOCAL TAX DIVISION**

**ST. CHARLES PARISH SCHOOL BOARD, EX-OFFICIO SALES & USE
TAX COLLECTOR FOR ST. CHARLES PARISH,
Petitioner**

VERSUS

DOCKET NO. L00437

**N.P. STEIN, AS CEO OF ASSURED COMPLIANCE, INC., AS AGENT FOR
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD, EX-OFFICIO SALES
AND USE TAX COLLECTOR FOR ST. JOHN THE BAPTIST PARISH,
Respondent**

JUDGMENT

This matter came before the Board of Tax Appeals – Local Tax Division (the “Board”) for a hearing on the *Motion for Summary Judgment* filed by St. Charles Parish School Board, Ex-Officio Sales & Use Tax Collector for St. Charles Parish (“St. Charles”) on October 2, 2019, with Local Tax Judge Cade R. Cole presiding. Participating in the hearing were Christian N. Weiler, attorney for St. Charles and Newton Thophile Savoie, attorney for N.P. Stein, as CEO of Assured Compliance, Inc., as Agent for St. John the Baptist Parish School Board, Ex-Officio Sales and Use Tax Collector for St. John the Baptist Parish (“SJB”). After the hearing, the motion was taken under advisement. The Board now issues Judgment in accordance the written reasons attached hereto.

IT IS ORDERED, ADJUDGED AND DECREED that Petitioner St. Charles’ *Motion for Summary Judgment* BE AND IS HEREBY GRANTED IN PART.

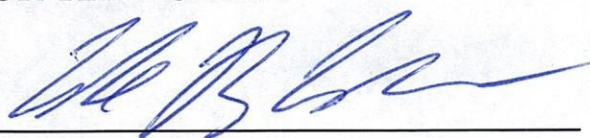
IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that there be Judgment in favor of petitioner, St. Charles, and against respondent, SJB, finding that the \$114,954.20 remitted is the entire amount that SJB is entitled to for use tax

on items that Valero worked on in the Lay Down Yard that were actually installed in St. Charles.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Petitioner St. Charles' *Motion for Summary Judgment* BE AND IS HEREBY DENIED as to the other issues raised by Petitioner.

Judgment Rendered and Signed at Baton Rouge, Louisiana this 4th day of December, 2019.

FOR THE BOARD:



LOCAL TAX JUDGE CADE R. COLE