

STATE OF LOUISIANA
COURT OF APPEAL, SECOND CIRCUIT
430 Fannin Street
Shreveport, LA 71101
(318) 227-3700

No. 55,549-CW

JOYCE KIDD

VERSUS

KEVIN RICHARD, SECRETARY, DEPARTMENT
OF REVENUE, STATE OF LOUISIANA

FILED: 09/18/23

RECEIVED: FEDEX 09/15/23

On application of State of Louisiana Department of Revenue for SUPERVISORY WRIT in No. 13205B on the docket of the BOARD OF TAX APPEALS, Parish of BOARD OF TAX APPEALS, Chair Francis Joseph "Jay" Lobrano.

STATE OF LA, DEPT. OF REVENUE

Robyn Anette Davis
Antonio C. Ferachi
Debra Dauszat Morris
Miranda Y. Scroggins
Shaliza Antoinette Tolliver
Angelique Boyd

Counsel for:
State of Louisiana,
Department of Revenue

Margie Campbell

Representative for:
Joyce Kidd

Before PITMAN, THOMPSON, and HUNTER, JJ.

WRIT DENIED.

The applicant, the State of Louisiana through the Department of Revenue ("the State"), seeks supervisory review of the August 17, 2023, judgment by the Louisiana Board of Tax Appeals, overruling the State's exceptions of prescription and no right of action. On the showing made, the writ is denied. In accordance with La. R.S. 13:4521, court costs for the State were temporarily deferred.

Pursuant to the statute, the State now has 30 days from the date of this ruling to pay the cost of \$180.00.

Shreveport, Louisiana, this 9 day of November, 2023.

MLH JRO JRO

FILED: November 9, 2023

Shandra Jaylor

DEPUTY CLERK