

**ALCOHOLIC BEVERAGE CONTROL BOARD  
OF THE CITY OF NEW ORLEANS**

**AGENDA  
SALES TAX HEARING**

**TUESDAY, MARCH 19, 2019**

**11:30 A.M.**



**HEARING OFFICER  
DR. SKIP GALLAGHER**

**ALCOHOLIC BEVERAGE CONTROL BOARD CLERK  
CHRISTOPHER W. ROBERTS**

1. **HEARING NUMBER: 38-18 (TX), DISTRICT (B) BANKS/EXPOSE'**  
**PERMITTEE: DVFP, LLC**  
**d/b/a DEJA VIEUX FOOD PARK**  
**ADDRESS: 1681 RELIGIOUS STREET, NEW ORLEANS, LA 70130**  
**LICENSE NO. 182943 and 182944**  
**SUBMITTED: NOVEMBER 19, 2018**

**Allegations:**

- a. **New Orleans City Code Section 10-47. Delinquent 2019 ABO, 7 months.**  
Permit prerequisite to engaging in business. It shall be unlawful for any person to sell, offer for sale, import, manufacture, distill, rectify or have in possession, for sale, handling storage or distribution, either at wholesale, retail or alcoholic beverage or to engage in the business of dealer without first having obtained from the department of finance of the city a permit to engage in such business or a temporary number as provided in section 10-108.
- b. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**
- (11) **Delinquent Sales Tax – 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, and 9/2018; total of 6 months.**  
Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.
- c. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

2. **HEARING NUMBER: 02-19 (TX), DISTRICT (C) GISLESON PALMER/GALLAGHER**  
**PERMITTEE: AURORA TENNIS AND SWIM CLUB**  
**d/b/a AURORA COUNTRY CLUB**  
**ADDRESS: 5244 GENERAL MEYER AVENUE, NEW ORLEANS, LA 70131**  
**LICENSE NO. 155428 and 155429**  
**SUBMITTED: DECEMBER 18, 2018**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**
- (11) **Delinquent Sales Tax – 3/2018, 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, and 9/2018; total of 7 months.**  
Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.
- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.
- c. **New Orleans City Code Section 150-953: MCS 17271: Expired 2018 Occupational License, 1 month.**  
Relative to an expired license-new business: License required before commencing.

**RECOMMENDATIONS:**

3. **HEARING NUMBER: 05-19 (TX), DISTRICT (E) NGUYEN/JONES**  
**PERMITTEE: KIM TAI MARKET, INC.**  
**d/b/a PHUOC LOC SUPERMARKET**  
**ADDRESS: 4635 ALCEE FORTIER BLVD., NEW ORLEANS, LA 70129**  
**LICENSE NO. 157927 and 157928**  
**SUBMITTED: DECEMBER 18, 2018**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 1/2018, 2/2018, 3/2018, 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, and 9/2018; total of 9 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

4. **HEARING NUMBER: 09-19 (TX), DISTRICT (D) BROSSETT/SILVESTER**  
**PERMITTEE: ROOSEVELT HARGETT**  
**d/b/a TWIST 504**  
**ADDRESS: 1605 ESPLANADE AVENUE, NEW ORLEANS, LA 70116**  
**LICENSE NO. 188183 and 188184**  
**SUBMITTED: DECEMBER 18, 2018**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 1/2018, 2/2018, 3/2018, 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, and 9/2018; total of 9 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

5. **HEARING NUMBER: 10-19 (TX), DISTRICT (C) GISLESON PALMER/GALLAGHER  
PERMITTEE: RICK'S DECATUR VENTURE, LLC  
d/b/a BELLE'S DINER  
ADDRESS: 1120 DECATUR STREET, NEW ORLEANS, LA 70116  
LICENSE NO. 189183 and 189184  
SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 5/2018, 8/2018, and 9/2018; total of 3 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

6. **HEARING NUMBER: 11-19 (TX), DISTRICT (E) NGUYEN/JONES  
PERMITTEE: PAUL LUCKY, JR.  
d/b/a LUCKY'S LOUNGE  
ADDRESS: 8301 CHEF MENTEUR HIGHWAY, NEW ORLEANS, LA 70126  
LICENSE NO. 186924 and 186925  
SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 3/2018, 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, and 9/2018; total of 7 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

7. **HEARING NUMBER: 12-19 (TX), DISTRICT (B) BANKS/EXPOSE'  
PERMITTEE: PART & PARCEL, LLC  
d/b/a AGLIO  
ADDRESS: 611 O'KEEFE AVENUE, SUITE C8, NEW ORLEANS, LA 70113  
LICENSE NO. 161446 and 161447  
SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 1/2018, 2/2018, 3/2018, 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, 9/2018, 10/2018, 11/2018, and 12/2018; total of 12 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

- c. **New Orleans City Code Section 150-953: MCS 17271: Expired 2018 Occupational License, 3 months.**  
Relative to an expired license-new business: License required before commencing.

**RECOMMENDATIONS:**

8. **HEARING NUMBER: 13-19 (TX), DISTRICT (C) GISLESON PALMER/GALLAGHER  
PERMITTEE: IBERVILLE LOUNGE, LLC  
d/b/a THE ALIBI  
ADDRESS: 811 IBERVILLE STREET, NEW ORLEANS, LA 70112  
LICENSE NO. 185434 and 185435  
SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 1/2018, 2/2018, 3/2018, 4/2018, 5/2018, 6/2018, 7/2018, 8/2018, and 9/2018; total of 9 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

- c. **New Orleans City Code Section 150-953: MCS 17271: Expired 2018 Occupational License, 3 months.**  
Relative to an expired license-new business: License required before commencing.

**RECOMMENDATIONS:**

9. **HEARING NUMBER: 14-19 (TX), DISTRICT (A) GIARRUSSO/WILLIAMS**  
**PERMITTEE: TMS REALTY, LLC**  
**d/b/a T.J. QUILL'S**  
**ADDRESS: 7600 MAPLE STREET, NEW ORLEANS, LA 70118**  
**LICENSE NO. 190077 and 190078**  
**SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 1/2018, 2/2018, 7/2018, 8/2018, 9/2018, and 10/2018; total of 6 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

10. **HEARING NUMBER: 15-19 (TX), DISTRICT (B) BANKS/EXPOSE'**  
**PERMITTEE: RAMPART 442, LLC**  
**d/b/a VINTAGE ROCK CLUB**  
**ADDRESS: 1009 POYDRAS STREET, SUITE C, NEW ORLEANS, LA 70112**  
**LICENSE NO. 184847 and 184848**  
**SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 8/2018, 9/2018, 10/2018, 11/2018, and 12/2018; total of 5 months.**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. **New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.

**RECOMMENDATIONS:**

11. **HEARING NUMBER: 16-19 (TX), DISTRICT (B) BANKS/EXPOSE'**  
**PERMITTEE: 2528 CANAL, LLC**  
**d/b/a CHICKIE WAH WAH**  
**ADDRESS: 2828 CANAL STREET, NEW ORLEANS, LA 70119**  
**LICENSE NO. 189973 and 189974**  
**SUBMITTED: FEBRUARY 19, 2019**

**Allegations:**

- a. **New Orleans City Code Section 10-157: (a) Any city retail alcoholic beverage permit shall be suspended or revoked, or remedial sanctions as set forth in section 10-160 shall be imposed, for any of the following reasons:**

**(11) Delinquent Sales Tax – 7/2018**

Failure to pay any sales, amusement, or other excise taxes due the city in connection with the licensed premises.

- b. New Orleans City Code Section 150-726 to wit:**  
Non-payment of taxes.
- c. New Orleans City Code Section 150-953: MCS 17271: Expired 2018 Occupational License, 3 months.**  
Relative to an expired license-new business: License required before commencing.
- d. New Orleans City Code Section 30-69: Mayoralty permits required for various callings or occasions (Live Entertainment); Delinquent 2018 Live Entertainment Permit, 22 months.**  
Permits shall not be required for the sale by an individual of tickets at or below face value to athletic contests or other amusement events, provided that tickets are not sold or offered for sale within 750 feet of the grounds of the Superdome when the event related to the ticket is being conducted or within six hours of the scheduled commencement of such event.

Except for such sale by an individual of tickets at or below face value to athletic contests or other amusement events, within said 750-foot buffer zone, every person who shall desire to use the public streets, sidewalks or other public or private places of business establishments for the conduct of any of the businesses or callings hereinafter set forth shall first apply to and obtain from the department of finance a permit. Such permit shall in each instance state the occasion for which it is issued and the date upon which it will expire and shall be in addition to any other tax or license to which permittee may be liable. Except as otherwise provided, annual permits expire on December 31. Such permits, however, are not valid within the central business district area bounded by the river on the east, Claiborne Avenue on the west, Esplanade Avenue on the north, and Howard Avenue on the south, except as provided in this article.

**RECOMMENDATIONS:**