

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

**COMPLETED AGENDA
SALES TAX HEARING**

TUESDAY, JANUARY 17, 2023

11:40 A.M.



**HEARING OFFICER
FRANK QUINN**

**ALCOHOLIC BEVERAGE CONTROL BOARD CLERK
ANGELA G. SARKER**

- HEARING NUMBER: 58-22 (TX), DISTRICT (C) KING/QUINN**
PERMITTEE: JOS FEIN CATERERS INC.
d/b/a COURT LIQUORS
ADDRESS: 618 BOURBON STREET, NEW ORLEANS, LA 70116
LICENSE NO.
SUBMITTED: MAY 17, 2022

Allegations:

- a) Sales of Alcohol Without License-Delinquent ABO 2021 (16 months) & 2022 (8 months) = 24 months**

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

- b) Non-Payment of Taxes – Delinquent Sales Tax: Delinquent Sales Tax – April 2021= (1 month)**

New Orleans City Code Section 150-726 to wit: nonpayment of taxes.

New Orleans City Code Section 10-157 (a)(9) to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

RECOMMENDATIONS:

Frank Quinn, Hearing Officer recommended that fines be waived for all violations. The city objected to the recommendation.

- HEARING NUMBER: 83-22 (TX), DISTRICT (D) GREEN/ LEWIS**
PERMITTEE: PERFECTIONS E & S, LLC
d/b/a PERFECTIONS
ADDRESS: 1909 NORTH BROAD STREET, NEW ORLEANS, LA 70119
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

- a) Non-Payment of Taxes – Delinquent Sales Tax: 3/21, 4/21, 5/21, 6/21, 7/21, 8/21, 9/21, 10/21, 11/21, 12/21, 1/22, 2/22 & 3/22= (13 months)**

New Orleans City Code Section 150-726 to wit: nonpayment of taxes.

New Orleans City Code Section 10-157 (a)(9) to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

- b) Expired Occupational License – Delinquent O/L 2022 (6 months)**

MCS 17271 Section 150-953, relative to an expired occupational license-new business: License required before commencing.

- c) Sales of Alcohol Without License-Delinquent ABO 2023 (6 months)**

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be continued to the meeting of March 21, 2023, with service.

- HEARING NUMBER: 93-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**
PERMITTEE: 2-4-1 CLUB, LLC
d/b/a COZY BAR
ADDRESS: 326 N. MIRO STREET, NEW ORLEANS, LA 70119
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

- a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)**

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be dismissed.

4. **HEARING NUMBER: 94-22 (TX), DISTRICT (C) KING/ QUINN
PERMITTEE: NOLA DELI, LLC
d/b/a NOLA DELI
ADDRESS: 2706 ROYAL STREET, NEW ORLEANS, LA 70117
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022**

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be continued to the meeting of March 21, 2023, with service.

5. **HEARING NUMBER: 95-22 (TX), DISTRICT (C) KING/ QUINN
PERMITTEE: THUMBS UP RACE TWELVE, LLC
d/b/a CIEL MARKET
ADDRESS: 2801 MAGAZINE STREET, SUITE 4, NEW ORLEANS, LA 70115
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022**

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

b) Non-Payment of Taxes – Delinquent Sales Tax: 8/21, 9/21, 10/21, 11/21, 12/21, 1/22, 2/22, 3/22, 4/22, 5/22, 6/22, and 7/22 = (12 months)

New Orleans City Code Section 150-726 to wit: nonpayment of taxes.

New Orleans City Code Section 10-157 (a)(9) to wit: Failure to pay any sales, amusement or other excise taxes due to the city in connection with the licensed premises.

c) Expired Occupational License – Delinquent O/L 2022 (6 months)

MCS 17271 Section 150-953, relative to an expired occupational license-new business: License required before commencing.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be continued to the meeting of March 21, 2023, with service.

6. **HEARING NUMBER: 96-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ
PERMITTEE: DESI VEGA, LLC
d/b/a DESI VEGA'S STEAKHOUSE**

ADDRESS: 628 ST. CHARLES AVENUE, NEW ORLEANS, LA 70130
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Frank Quinn, Hearing Officer and Dashia Myles, Assistant City Attorney recommended that the permittee be fined \$200.00 per month, per violation (6 months) with the total fine of \$1200.00. A letter is to be sent to the permittee via certified mail.

7. **HEARING NUMBER: 97-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**
PERMITTEE: JEETA, LLC
d/b/a RED ZONE
ADDRESS: 2530 CANAL STREET, NEW ORLEANS, LA 70119
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be continued to the meeting of March 21, 2023, with service to all parties by certified mail..

8. **HEARING NUMBER: 98-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: ADOUE ENTERPRISES, LLC
d/b/a NAPOLEON'S ITCH
ADDRESS: 734 BOURBON STREET, NEW ORLEANS, LA 70116
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (4 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be continued to the meeting of March 21, 2023, with service to all parties by certified mail.

9. **HEARING NUMBER: 100-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**
PERMITTEE: COUSINS BAR, LLC
d/b/a COUSINS BAR
ADDRESS: 5039 FRERET STREET, NEW ORLEANS, LA 70115

LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

At a settlement conference on January 13, 2023, Dashia Myles, Assistant City Attorney and Andrew Jacobs, representative of the permittee reached a consent judgement of \$1200.00 payable within 30 days.

10. **HEARING NUMBER: 102-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**
PERMITTEE: CROSSING LINES-NEW ORLEANS, LLC
d/b/a GUS'S WORLD FAMOUS FRIED CHICKEN
ADDRESS: 308 S. DIAMOND STREET, NEW ORLEANS, LA 70130
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2019-2020 (12 months), 2020-2021 (8 months), 2021-2022 (10 months), and 2022-2023 (5 months) = 35 months

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be dismissed.

11. **HEARING NUMBER: 103-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**
PERMITTEE: 114 MAGAZINE OPERATING COMPANY, LLC
d/b/a BEST WESTERN ST. CHRISTOPHER HOTEL
ADDRESS: 114 MAGAZINE STREET, SUITE 01, NEW ORLEANS, LA 70130
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be continued to the meeting of March 21, 2023, with service.

12. **HEARING NUMBER: 104-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ**
PERMITTEE: TEAK GROUP, LLC
d/b/a BASIN SEAFOOD & SPIRITS
ADDRESS: 3222 MAGAZINE STREET, NEW ORLEANS, LA 70115
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

At a settlement conference on January 13, 2023, Dashia Myles, Assistant City Attorney and Basin Seafood & Spirit, representative of the permittee reached a consent judgement of \$800.00 payable within 30 days.

13. **HEARING NUMBER: 105-22 (TX), DISTRICT (C) KING/ QUINN
PERMITTEE: THE PHOENIX BAR COMPLEX, LLC
d/b/a THE PHOENIX BAR COMPLEX
ADDRESS: 941 ELYSIAN FIELDS AVENUE, NEW ORLEANS, LA 70117
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022**

Allegations:

a) Expired Occupational License – Delinquent O/L (6 months) MCS 17271 Section 150-953, relative to an expired occupational license-new business: License required before commencing

b) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (6 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

At a settlement conference on January 4, 2023, Dashia Myles, Assistant City Attorney and Tracy Deroche, representative of the permittee reached a consent judgement of \$800.00 payable within 30 days.

14. **HEARING NUMBER: 107-22 (TX), DISTRICT (B) HARRIS /EXPOSÉ
PERMITTEE: BIG RIVER BREWERIES, INC
d/b/a GORDON BIRSCH BREW RESTAURANT
ADDRESS: 200 POYDRAS STREET, NEW ORLEANS, LA 70130
LICENSE NO.
SUBMITTED: OCTOBER 20, 2022**

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022-2023 (4 months)

New Orleans City Code Section 10-47. 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 otherwise, any alcoholic beverage or to engage in the business of dealer without first having obtained from the department of safety and permits a permit to engage in such business or a temporary number as provided in section 10-108.

RECOMMENDATIONS:

Dashia Myles, Assistant City Attorney recommended that the case be dismissed.

ADJOURNMENT

The Sales Tax Hearing was adjourned at 12: 32 p.m.