

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

**COMPLETED AGENDA
SALES TAX HEARING**

TUESDAY, OCTOBER 18, 2022

11:42 A.M.



**HEARING OFFICER
FRANK QUINN**

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

1. **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:

Eraka DeLarge, Assistant City Attorney recommended that the case be continued to the meeting of 12/20/22, with service.

2. **HEARING NUMBER: 68-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: TRAMAIN, LLC
d/b/a BARKODE LOUNGE
ADDRESS: 1300 NUNEZ STREET, NEW ORLEANS, LA 70114
LICENSE NO.
SUBMITTED: JULY 15, 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:

Eraka DeLarge, Assistant City Attorney recommended that the case be continued without date.

3. **HEARING NUMBER: 69-22 (TX), DISTRICT (D) GREEN/ LEWIS**
PERMITTEE: FOUNDATION OF YOUTH BAR AND LOUNGE II, LLC
d/b/a FOUNTAIN OF YOUTH, LLC
ADDRESS: 3129 ST. ROCH AVENUE, NEW ORLEANS, LA 70122
LICENSE NO.
SUBMITTED: JULY 15, 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:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Mike Gaffney, Esq., Representative of Permittee reached a consent judgement of \$400.00 payable within 30 days from the above date.

4. **HEARING NUMBER: 75-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: FIRST & LAST STOP BAR, LLC
d/b/a FIRST & LAST STOP BAR
ADDRESS: 1843 PAUGER STREET, NEW ORLEANS, LA 70116
LICENSE NO.
SUBMITTED: AUGUST 22, 2022

Allegations:

a) Non-Payment of Taxes – Delinquent Sales Tax: 3/22, 4/22, and 5/22 = (3 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.

RECOMMENDATIONS:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Freddie Cushenberry, Representative of Permittee reached a consent judgement of \$600.00 payable within 120 days from the above date.

5. **HEARING NUMBER: 79-22 (TX), DISTRICT (E) THOMAS/NASH**
PERMITTEE: MESSINA LAKEFRONT AIRPORT, LLC
d/b/a MESSINA’S RUNAWAY CAFÉ
ADDRESS: 6001 STARS & STRIPES BOULEVARD, NEW ORLEANS, LA 70126
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent 2023 ABO (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: 11/21 = (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:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Emile Babin, Esq., Representative of Permittee reached a consent judgement of \$1400.00 payable within 60 days from the above date.

6. **HEARING NUMBER: 80-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: MESSINA BASIN STREET, LLC
d/b/a ROOFTOP ON BASIN
ADDRESS: 501 BASIN STREET, NEW ORLEANS, LA 70112
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent 2022-2023 ABO (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: 11/21= (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:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Emile Babin, Esq., Representative of Permittee reached a consent judgement of \$1,400.00 payable within 60 days from the above date.

7. **HEARING NUMBER: 81-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: MESSINA ONE 11, LLC
d/b/a BATTURE BISTRO AND BAR
ADDRESS: 111 IBERVILLE STREET, NEW ORLEANS, LA 70130
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent 2022-2023 ABO (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: 1/21, 2/21, 4/21, 11/21 & 12/21 = (5 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.

RECOMMENDATIONS:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Emile Babin, Esq., Representative of Permittee reached a consent judgement of \$2200.00 payable within 60 days from the above date.

8. **HEARING NUMBER: 82-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: ROYAL STREET BISTRO, LLC
d/b/a CAFÉ AMELIE
ADDRESS: 900 ROYAL STREET, NEW ORLEANS, LA 70116
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent 2022-2023 ABO (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: 4/21 & 9/21 = (2 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.

RECOMMENDATIONS:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Michael W. Tift, Esq., Representative of Permittee reached a consent judgement of \$1600.00 payable within 30 days from the above date.

9. **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:

Eraka DeLarge, Assistant City Attorney recommended that the case be continued to the meeting of 12/20/22, with service.

10. **HEARING NUMBER: 84-22 (TX), DISTRICT (D) GREEN/ LEWIS**
PERMITTEE: Awni, Inc.
d/b/a CLAIBORNE SUPERMARKET
ADDRESS: 2541 NORTH CLAIBORNE AVENUE, NEW ORLEANS, LA 70117
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022 (11 months), 2023 (6 months = (17 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: 3/21 and 12/21 = (2 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.

RECOMMENDATIONS:

Eraka DeLarge, Assistant City Attorney recommended that the case be continued without date.

11. **HEARING NUMBER: 85-22 (TX), DISTRICT (D) GREEN/ LEWIS**
PERMITTEE: ADOOMI, LLC
d/b/a ADOOMI

ADDRESS: 2101 GOVERNOR NICHOLLS STREET, NEW ORLEANS, LA 70116
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Non-Payment of Taxes – Delinquent Sales Tax: 1/21, 2/21, 3/21, 4/21, 5/21, 6/21, 7/21, 8/21, 9/21, 10/21, 11/21, 12/21, 1/22, 2/22 and 3/22 = (15 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 (2 months)

MCS 17271 Section 150-953, relative to an expired occupational license-new business:

License required before commencing.

RECOMMENDATIONS:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Ameer Hamed, Representative of Permittee reached a consent judgement of \$3400.00 payable within 120 days from the above date.

- 12. HEARING NUMBER: 86-22 (TX), DISTRICT (E) THOMAS/ NASH**
PERMITTEE: SMILEY’S GRILL, LLC
d/b/a SMILEY’S GRILL
ADDRESS: 3716 DOWNMAN ROAD, SUITE A, NEW ORLEANS, LA 70126
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Non-Payment of Taxes – Delinquent Sales Tax: 11/21, 1/22, 3/22, 4/22, 5/22, and 6/22 = (6 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 (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 October 18, 2022, Eraka DeLarge, Assistant City Attorney and Gregory Landry, Representative of Permittee reached a consent judgement of \$3600.00 payable within 60 days from the above date.

- 13. HEARING NUMBER: 87-22 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**
PERMITTEE: EMERIL, LLC
d/b/a DELMONICO RESTAURANT
ADDRESS: 1300 SAINT CHARLES AVENUE, NEW ORLEANS, LA 70130
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent 2023 ABO (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:

Eraka DeLarge, Assistant City Attorney recommended that the case be continued without date.

14. **HEARING NUMBER: 88-22 (TX), DISTRICT (A) GIARRUSSO/ WILLIAMS
PERMITTEE: PARISHES ON OAK, LLC
d/b/a 14 PARISHES ON OAK
ADDRESS: 8227 OAK STREET, NEW ORLEANS, LA 70118
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 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 October 18, 2022, Eraka DeLarge, Assistant City Attorney and Lauren Johnson, Representative of Permittee reached a consent judgement of \$1200.00 payable within 30 days from the above date.

15. **HEARING NUMBER: 89-22 (TX), DISTRICT (A) GIARRUSSO/ WILLIAMS
PERMITTEE: GROBER, LLC
d/b/a BANKS STREET BAR
ADDRESS: 4401 BANKS STREET, NEW ORLEANS, LA 70119
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022**

Allegations:

a) Sales of Alcohol Without License-Delinquent 2023 ABO (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) Expired Occupational License – Delinquent O/L 2022 (5 months)

MCS 17271 Section 150-953, relative to an expired occupational license-new business:

License required before commencing.

c) Mayoralty Permits Required for Various Callings or Occasions (Live Entertainment) – Delinquent 2021 (14 Months) & 2022 (9 months) = 23 months

New Orleans City Code Section Sec. 30-69 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:

Eraka DeLarge, Assistant City Attorney recommended that the case be continued to the meeting of 12/20/22, with service.

16. **HEARING NUMBER: 90-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: CEC ENTERTAINMENT, INC.
d/b/a CHUCK E. CHEESE'S
ADDRESS: 3701 GENERAL DEGAULLE DRIVE, NEW ORLEANS, LA 70114
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 2022

Allegations:

a) Sales of Alcohol Without License-Delinquent ABO 2022 (5 months), 2023 (5 months) = (10 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 October 18, 2022, Eraka DeLarge, Assistant City Attorney and David A. Deck, Esq., Representative of Permittee reached a consent judgement of \$2000.00 payable within 30 days from the above date.

17. **HEARING NUMBER: 91-22 (TX), DISTRICT (C) KING/ QUINN**
PERMITTEE: NAPOLEON BONAPARTY, LLC
d/b/a LES BONS VIVANTS
ADDRESS: 630 FRENCHMEN STREET, NEW ORLEANS, LA 70116
LICENSE NO.
SUBMITTED: SEPTEMBER 19, 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.

RECOMMENDATIONS:

At a settlement conference on October 18, 2022, Eraka DeLarge, Assistant City Attorney and Amy Wallace Covan, Representative of Permittee reached a consent judgement of \$3600.00 payable within 60 days from the above date.

ADJOURNMENT

The Alcoholic Beverage Control Board Sales Tax Hearing was adjourned at 11:52 a.m..