**ALCOHOLIC BEVERAGE CONTROL BOARD**

**OF THE CITY OF NEW ORLEANS**

**AGENDA**

SALES TAX HEARING

TUESDAY, DECEMBER 19, 2023

11:30 A.M.

****

**HEARING OFFICER**

FRANK QUINN

**ALCOHOLIC BEVERAGE CONTROL BOARD CLERK**

ANGELA G. SARKER

1. **HEARING NUMBER: 83-23 (TX), DISTRICT (B) HARRIS/ EXPOSÉ**

**PERMITTEE: FONTAINE ENTERTAINMENT, LLC**

**d/b/a HANDSOME WILLY’S HOUSE OF FOOD**

**ADDRESS: 220 S. ROBERTSON STREET, NEW ORLEANS, LA 70112**

**LICENSE NO.**

**SUBMITTED: AUGUST 21, 2023**

**Allegations:**

**a) Sales of Alcohol Without License-Delinquent ABO 2023-2024 (3 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:**

1. **HEARING NUMBER: 97-23 (TX), DISTRICT (C) KING/QUINN**

**PERMITTEE: ALGIERS SUPERMARKET, LLC**

**d/b/a ALGIERS SUPERMARKET**

**ADDRESS: 3141 GENERAL MEYER AVENUE, NEW ORLEANS, LA 70114**

**LICENSE NO.**

**SUBMITTED: SEPTEMBER 18, 2023**

**Allegations:**

1. **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:**

1. **HEARING NUMBER: 98-23 (TX), DISTRICT (A) GIARRUSSO/WILLIAMS PERMITTEE: T AND M FOOD MART, INC.**

**d/b/a T AND M FOOD MART**

**ADDRESS: 8601 HICKORY STREET, NEW ORLEANS, LA 70118**

**LICENSE NO.**

**SUBMITTED: SEPTEMBER 18, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2021-2022 (12 months) and 2022-2023 (3 months) = 15 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:**

1. **HEARING NUMBER: 99-23 (TX), DISTRICT** **(C) KING/QUINN**

 **PERMITTEE: BOURBON SALOON, INC.**

**d/b/a MANGO, MANGO**

**ADDRESS: 201 BOURBON STREET, NEW ORLEANS, LA 70130**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2022-2023 (12 months), 2023-2024 (5 months) = Total (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.

1. **Non-Payment of Taxes-Delinquent Sales Tax: 2/21, 3/21, 7/21, 8/21, 9/21, 5/22, 9/22, 10/22, 6/23, 7/23, 8/23, & 9/23 = (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, liens, or fines due to the city or state in connection with the premises. (24) failure to comply with requests for audits or installment payments for sales tax, liens, or fines.

 **RECOMMENDATIONS:**

1. **HEARING NUMBER: 100-23 (TX), DISTRICT (C) KING/QUINN**

**PERMITTEE: ALTIUS HOSPITALITY, LLC**

**d/b/a TONTI’S HAND**

**ADDRESS: 323 VERRET STREET, NEW ORLEANS, LA 70114**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2023-2024 (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.

1. **Expired Occupational License – Delinquent O/L 2023 (11 months)**

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

1. **Non-Payment of Taxes - Delinquent Sales Tax: 12/22 and 1/23 = (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, liens, or fines due to the city or state in connection with the premises.

 **RECOMMENDATIONS:**

1. **HEARING NUMBER: 101-23 (TX), DISTRICT (C) KING/QUINN**

**PERMITTEE: ALGIERS DISCOUNT FOOD STORE, INC.**

**d/b/a ALGIERS DISCOUNT FOOD STORE**

**ADDRESS: 3549 GENERAL MEYER AVENUE, NEW ORLEANS, LA 70114**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2023-2024 (5 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.

1. **Expired Occupational License – Delinquent O/L 2023 (1 month)**

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

1. **Non-Payment of Taxes Delinquent Sales Tax: 9/23 = (1 month)**

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

**New Orleans City Code Section 101-157 (a) (9)** to wit: Failure to pay any sales, amusement or other excise taxes, liens, or fines due to the city or state in connection with the premises.

 **RECOMMENDATIONS:**

1. **HEARING NUMBER: 102-23 (TX), DISTRICT (D) GREEN/LEWIS**

**PERMITTEE: SABA FOOD MART #3, LLC**

**d/b/a MARATHON (SABA FOOD MART #3)**

**ADDRESS: 1600 ALLEN TOUSSAINT BOULEVARD, NEW ORLEANS, LA 70122**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2023-2024 (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.**
2. **Expired Occupational License – Delinquent O/L 2023 (10 months)**

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

1. **Non-Payment of Taxes Delinquent Sales Tax: 10/22 and 11/23 = (2 months)**

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

**New Orleans City Code Section 101-157 (a) (9)** to wit: Failure to pay any sales, amusement or other excise taxes, liens, or fines due to the city or state in connection with the premises.

 **RECOMMENDATIONS:**

1. **HEARING NUMBER: 103-23 (TX), DISTRICT (C) KING/QUINN**

**PERMITTEE: FRENCH MARKET RESTAURANT AND BAR, LLC**

**d/b/a FRENCH MARKET RESTAURANT AND BAR**

**ADDRESS: 101 DECATUR STREET, NEW ORLEANS, LA 70116**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2023-2024 (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.**

1. **Non-Payment of Taxes Delinquent Sales Tax: 10/21, 11/21, and 12/21 = (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, liens, or fines due to the city or state in connection with the premises.

 **RECOMMENDATIONS:**

1. **HEARING NUMBER: 104-23 (TX), DISTRICT (B) HARRIS/EXPOSÉ**

**PERMITTEE: HARRIS JELK ENTERPRISES, LLC**

**d/b/a BOULIGNY TAVERN**

**ADDRESS: 3641 MAGAZINE STREET, NEW ORLEANS, LA 70115**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

**Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2023-2024 (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.**
2. **Expired Occupational License – Delinquent O/L 2023 (1 month)**

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

 **RECOMMENDATIONS:**

1. **HEARING NUMBER: 105-23 (TX), DISTRICT (B) HARRIS/EXPOSÉ**

**PERMITTEE: SEXY FISH, LLC**

**d/b/a MISA DA**

**ADDRESS: 4734 MAGAZINE STREET, NEW ORLEANS, LA 70115**

**LICENSE NO.**

**SUBMITTED: NOVEMBER 14, 2023**

 **Allegations:**

1. **Sales of Alcohol Without License-Delinquent ABO 2023-2024 (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.**

1. **Expired Occupational License – Delinquent O/L 2023 (10 months)**

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

**RECOMMENDATIONS:**

1. **ADJOURNMENT**