

The Supreme Court of the State of Louisiana

JAZZ CASINO COMPANY, L.L.C.

No.2020-C-01145

VS.

**CYNTHIA BRIDGES, IN HER CAPACITY AS
THE SECRETARY FOR THE LOUISIANA
DEPARTMENT OF REVENUE, AND THE
LOUISIANA DEPARTMENT OF REVENUE**

C/W

JCC FULTON DEVELOPMENT, L.L.C

VS.

**CYNTHIA BRIDGES, IN HER CAPACITY AS
THE SECRETARY OF THE LOUISIANA
DEPARTMENT OF REVENUE, AND THE
LOUISIANA DEPARTMENT OF REVENUE**

IN RE: Jazz Casino Compnay, LLC - Applicant Plaintiff; JCC Fulton Development, L.L.C - Applicant Plaintiff; Applying For Writ Of Certiorari, Parish of East Baton Rouge, 19th Judicial District Court Number(s) 597371, 597372, 622075, 622076, 670597, 1st Circuit Court of Appeal, Number(s) 2019-CA-1530;

February 09, 2021

Writ application granted in part. See per curiam.

SJC

JTG

WJC

PDG

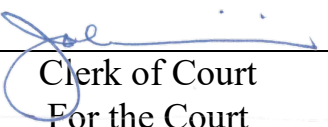
Weimer, C.J., would grant and docket.

Hughes, J., dissents.

McCallum, J., dissents.

Supreme Court of Louisiana

February 09, 2021



Clerk of Court
For the Court

02/09/21

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JAZZ CASINO COMPNAY, L.L.C

VS.

**TIM BARFIELD, AS IN HIS CAPACITY AS THE ACTING SECRETARY
AND EXCUTIVE COUNSEL FOR THE LOUISIANA DEPARTMENT OF
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C/W

JCC FILTON, L.L.C

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**TIM BARFIELD, AS IN HIS CAPACITY AS THE ACTING SECRETARY
AND EXCUTIVE COUNSEL FOR THE LOUISIANA DEPARTMENT OF
REVENUE, AND THE LOUISIANA DEPARTMENT OF REVENUE**

C/W

**KIMBERLEY L. ROBINSON, IN HER OFFICIAL CAPACITY AS
SECREATARY OF THE LOUISIANA DEPARTMENT OF REVENUE,
AND THE LOUSIANA DEPARTMENT OF REVENUE**

VS.

**JAZZ CASINO COMPANY, L.L.C. AND JCC FULTON DEVELOPMENT,
L.L.C**

On Writ of Certiorari to the 1st Circuit Court of Appeal, Parish of East Baton
Rouge

PER CURIAM

Writ granted in part. For the reasons assigned by Judge Theriot, we grant this writ in part and reverse the lower courts' grant of summary judgment in favor of the Louisiana Department of Revenue only as it relates to room taxes on third-party-hotel rooms which the Jazz Casino Company, LLC, neither owns nor operates; otherwise, this writ is denied.