

01/16/2015 "See News Release 002 for any Concurrences and/or Dissents."

**SUPREME COURT OF LOUISIANA**

**NO. 14-C-2154**

**POT-O-GOLD RENTALS, L.L.C.**

**VERSUS**

**CITY OF BATON ROUGE**

*ON WRIT OF CERTIORARI TO THE COURT OF APPEAL, FIRST CIRCUIT, PARISH OF  
EAST BATON ROUGE*

**WEIMER, J.**, dissenting.

I would grant and docket for the purpose of addressing the effect that the reduction in the rental fee charged by the taxpayer to customers who utilize the taxpayer's waste removal and cleaning services has on the taxability of the income derived from those services. See East Baton Rouge Parish Sales & Use Tax Ordinance 10127, §2(e)(3) (which governs the imposition of sales tax on "[t]he gross proceeds derived from the lease or rental of tangible personal property, where the lease or rental of such property is an established business, or part of the same is incidental or germane to the business"); see also **Consolidated Companies, Inc. v. Normand**, 11-527 (La.App. 5 Cir. 12/28/11), 83 So.3d 1071, writ denied, 12-0301 (La. 3/30/12), 85 So.3d 125; **Pontchartrain Materials Corp. v. Plaquemines Parish Government**, 03-1444 (La.App. 4 Cir. 3/31/04), 871 So.2d 1171, writs denied, 04-1093 & 1152 (La. 9/3/04), 882 So.2d 606 & 607.

Thus, I respectfully dissent.

