

**STATE OF LOUISIANA  
COURT OF APPEAL, THIRD CIRCUIT**

**08-584**

**BOYD RACING, LLC D/B/A DELTA DOWNS RACE TRACK & CASINO**

**VERSUS**

**RUFUS FRUGE AS DIRECTOR OF CALCASIEU PARISH SALES AND  
USE TAX DEPARTMENT**

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APPEAL FROM THE  
FOURTEENTH JUDICIAL DISTRICT COURT  
PARISH OF CALCASIEU, NO. 2006-4073 C/W  
HONORABLE DAVID ALEXANDER RITCHIE, DISTRICT JUDGE

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**ELIZABETH A. PICKETT  
JUDGE**

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Court composed of Jimmie C. Peters, Elizabeth A. Pickett, and J. David Painter,  
Judges.

**AFFIRMED.**

**Geneva Landrum  
Louisiana Department of Revenue & Taxation  
617 N. Third St  
Baton Rouge, LA 70802  
(225) 219-2080  
Counsel for Defendant-Appellee:  
Louisiana Department of Revenue and Taxation**

**Benjamin Wakefield Mount  
Bergstedt & Mount  
1011 Lakeshore Dr., Ste 200  
Lake Charles, LA 70601  
(337) 433-3004  
Counsel for Plaintiff-Appellant:  
Boyd Racing, LLC**

**Jaye A. Calhoun  
Michael H. Rubin  
Paul Slocomb West  
Juliann Louise Keenan  
McGlinchey Stafford, PLLC  
1 American Place, 14th Floor  
Baton Rouge, LA 70825  
(225) 383-9000  
Counsel for Plaintiff-Appellant:  
Boyd Racing, LLC**

**Russell Joseph Stutes Jr.  
Stutes & Lavergne, LLC  
713 Kirby St.  
Lake Charles, LA 70601  
(337) 433-0022  
Counsel for Defendant-Appellee:  
Calcasieu Parish Sales and Use Tax Department  
Louisiana Department of Revenue and Taxation**

**W. Todd Fontenot  
Fontenot & Fontenot  
713 Kirby Street  
Lake Charles, LA 70601  
(337) 491-3864  
Counsel for Defendant-Appellee:  
Calcasieu Parish Sales and Use Tax Department  
Louisiana Department of Revenue and Taxation**

**PICKETT, Judge.**

For the reasons assigned in *Boyd Racing, LLC v. Fruge*, 08-581 (La.App. 3 Cir. \_\_\_/\_\_\_/\_\_\_), \_\_\_ So.2d \_\_\_, the judgment of the trial court is affirmed. Costs of this appeal are taxed against Boyd Racing, LLC.

**AFFIRMED.**