BOARD OF TAX APPEALS
STATE OF LOUISIANA

JOEL DIXON

Petitioner

VERSUS B.T.A. DOCKET NO. 14623B

DEPARTMENT OF REVENUE,

Respondent

****

JUDGMENT ON EXCEPTIONS
WITH WRITTEN REASONS

****

On September 1, 2026, this matter came before the Board for hearing on the Exceptions of Prescription and Mootness filed by the Department of Revenue ("Department"). Presiding at the hearing were Chairman Francis J. "Jay" Lobrano, Vice-Chair Judge Lisa Woodruff-White (Ret.), and Michael G. Gaffney. Present before the Board were Joel Dixon ("Petitioner"), representing himself, and Debra Morris, attorney for the Department. At the conclusion of the hearing, the Board took the matter under advisement. In accordance with the attached Written Reasons, the Board now renders the following Judgment:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the Exception of Mootness filed by the Department be and is hereby SUSTAINED.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Exception of Prescription filed by the Department be and is hereby DENIED AS MOOT.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Judgment be and is hereby rendered in favor of the Department and against the Petitioner.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the petition be and is hereby dismissed.

JUDGMENT RENDERED AND SIGNED AT BATON ROUGE, LOUISIANA, THIS DAY NOVEMBER 5th, 2026.

FOR THE BOARD

CHAIRMAN FRANCIS J. "JAY" LOBRANO
LOUISIANA BOARD OF TAX APPEALS

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Background

The Petitioner filed his Complaint with the Board on March 23, 2026. In his Complaint, the Petitioner alleged that he is not under the tax authority of the Department for 2021. The Petitioner claimed to have moved out of Louisiana around 2019. He alleged that he did not have nexus with the state or qualify as a Louisiana citizen until he moved back to the state in 2025. During the hearing, the Petitioner and the Department clarified to the Board that the tax years at issue in the Complaint are 2021 and 2022.

The Department filed the Exceptions presently under consideration on July 1, 2026. The Department's position is that the 2021 tax year is prescribed and that both

the 2021 and 2022 tax years are moot. The Department introduced into evidence a Notice of Assessment and Right to Appeal to the Louisiana Board of Tax Appeals dated July 28, 2025, for the tax year 2021 ("2021 Assessment"). The Department pointed out that the Complaint was filed more than sixty days after the issue date of the 2021 Assessment. That delay is the basis for the Department's Exception of Prescription. However, the Department also acknowledged that the 2021 Assessment has been canceled. The cancelation of the 2021 Assessment is reflected in correspondence from the Department to the Petitioner. That correspondence was introduced into the record by the Department.

In addition, the Department acknowledged that the Petitioner is not liable for tax for the 2022 tax year. A Liability Satisfied Letter with a statement to that effect was introduced into the record by the Department. After the 2021 and 2022 tax year liabilities were resolved, the Department viewed this matter as settled. Accordingly, the Department proposed to the Petitioner that the parties file a Joint Motion to Dismiss. The Petitioner disagreed and refused to sign said motion.

When this matter came before the Board Administrator for a status conference on June 25, 2026, the Petitioner requested a hearing on the merits, to which the Department did not object. The Board Administrator accordingly set the matter for hearing. The Department filed its Exceptions after the status conference but before the Board formally issued its Scheduling Order. The Board set the Exceptions for hearing at the same time as the merits. Prior to the hearing date, the Petitioner requested a continuance of the deadlines in the Scheduling Order. The Department represented that it had no objection to continuing the merits hearing, but did object to continuing the hearing on the Exceptions. Perceiving a limited area of agreement between the parties, the Board continued the merits hearing to December 2, 2026, but did not continue the hearing on the Exceptions.

At the hearing on the Exceptions, the Petitioner denied that this matter is moot. The Petitioner did not dispute that the Department has ceased trying to collect tax from him for 2021 and 2022. However, the Petitioner explained that he intends to sue the Department because of the lengths to which he had to go to get the Department to stop asserting liabilities for 2021 and 2022. The Board advised the Petitioner that this is not the proper forum for a civil rights claim against the Department. To which the Petitioner responded that in a future litigation he would be obligated to show he had exhausted available administrative remedies, and therefore would not concede his claims before the Board.

Discussion

Mootness

In Louisiana, courts will not decide abstract, hypothetical, or moot controversies, or render advisory opinions with respect to such controversies. *See Cat's Meow, Inc. v. City of New Orleans Through Dept. of Finance*, 98-0601, p. 8 (La. 10/20/98), 720 So.2d 1186, 1193. An issue is "moot" when a judgment or decree on that issue has been "deprived of practical significance," or "made abstract or purely academic." *Id.*; *Perschall v. State*, 96-0322 (La. 7/1/97), 697 So.2d 240. If the case is moot, then "there is no subject matter on which the judgment of the court can operate." *St. Charles Parish Sch. Bd. v. GAF Corp.*, 512 So.2d 1165. 1171 (La. 1987). Furthermore, even if jurisdiction exists when a petition is filed, said jurisdiction may cease if the litigation becomes moot. *Plaquemines Port, Harbor & Terminal District v. Department of Transportation and Development*, 2024-0099 (La. App. 1 Cir. 9/20/24), 405 So.3d 695, 700.

Here, there is no longer an assessment for the Board to review. The parties also stipulated that the Department had reinstated the Petitioner's driver's license and had ceased all collection actions related to the 2021 and 2022 tax years. The Petitioner is not seeking a refund of any moneys paid to the Department or the

treasury for those tax years. Nor is the Petitioner seeking declaratory relief. Furthermore, the Petitioner stipulated that any claims he may bring for damages or alleged violations of his civil rights would be brought in future litigation in another forum. In any event, the Board's jurisdiction does not extend to a general civil action for damages. *See* La. R.S. 47:1407. Accordingly, the Board agrees with the Department that there is no longer any controversy to adjudicate. The Complaint is therefore moot.

Conclusion

For the foregoing reasons, the Board's Judgment has sustained the Department's Exception of Mootness and dismissed the Petition. The 2021 Assessment has been canceled. The Department stipulated that no liabilities exist for the 2022 tax year. The Petitioner's driver's license has been re-instated and all collection actions against him for 2021 and 2022 have ceased. As such, there is no tax dispute for the Board to adjudicate. Any jurisdiction that the Board had when the Complaint was filed has ceased to exist. Accordingly, the matter is moot and the Complaint must be dismissed. Finally, the Board notes that the cancellation of the 2021 Assessment renders the Exception of Prescription moot, and this determination is also reflected in the Board's Judgment.

BATON ROUGE, LOUISIANA, THIS DAY NOVEMBER 5th, 2026.

FOR THE BOARD



CHAIRMAN FRANCIS J. "JAY" LOBRANO
LOUISIANA BOARD OF TAX APPEALS