

Bond Case Briefs

Municipal Finance Law Since 1971

ELECTIONS - LOUISIANA

Russo v. Burns

Supreme Court of Louisiana - September 24, 2014 - So.3d - 2014-1963 (La. 9/24/14)

Objector brought action against candidate for office of parish district attorney, asserting that candidate had falsely certified having filed his state income tax returns.

The Supreme Court of Louisiana held that candidate falsely certified having filed his state individual income tax returns for four most recent tax years, and thus candidate was disqualified.

Although candidate's tax preparer stated that tax preparer drove her employee to post office to mail returns, and although tax preparer had a certificate of mailing, Louisiana Department of Revenue (LDR) had no tax returns on file for candidate for relevant tax years, and LDR regulation provided that returns which had not been delivered to LDR by the United States Postal Service had not been filed.