

COURT OF APPEAL, FIRST CIRCUIT

STATE OF LOUISIANA

RE: Docket Number 2003-CA-0492

CYNTHIA BRIDGES, SECRETARY OF THE DEPARTMENT
OF REVENUE, STATE OF LOUISIANA

-- Versus --

AUTOZONE PROPERTIES, INC.

19th Judicial District Court
Case #: 490853
East Baton Rouge Parish

On Application for Rehearing filed 01/19/2004

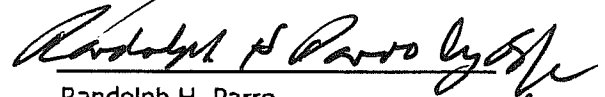
Rehearing DENIED

In footnote ten of our original opinion we cited **Kevin Assoc., L.L.C. v. Brett Crawford**, 01-2652 (La. App. 1 Cir. 11/8/02), 834 So.2d 465. We note that the supreme court recently reversed **Kevin**, finding that a non-resident parent corporation had commercial domicile in Louisiana and was therefore subject to jurisdiction and taxation in Louisiana. See **Kevin Assoc., L.L.C. v. Brett Crawford**, 03-0211 (La. 1/30/04), ___ So.2d ___. However, we find that case distinguishable from the facts in the instant case, because the parent corporation in **Kevin** had a much more pervasive presence in Louisiana.

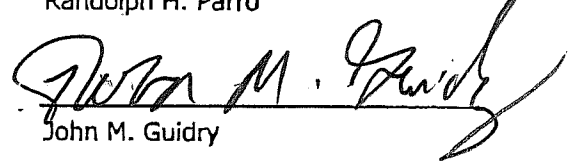
We further note that all arguments raised by the Department in this application for rehearing were previously considered and found to be without merit. We reiterate that the Department's remedy appears to lie with the legislature.



Burrell J. Carter

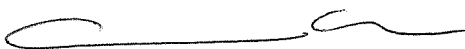


Randolph H. Parro



John M. Guidry

Filed FEB 27 2004



Christine L. Crow, Clerk