Fifth Circuit Court of Appeal
State of Louisiana

No. 26-CA-388

ROBERT J. SNYDER, JR., ET AL

versus

HON. STEVEN C. TUREAU, ET AL.

ON APPEAL THE TWENTY-THIRD JUDICIAL DISTRICT COURT
PARISH OF ST. JAMES, STATE OF LOUISIANA
NO. 43,807, DIVISION "E"
HONORABLE PAUL A. BONIN, AD-HOC JUDGE PRESIDING

August 24, 2026

5:25 PM

FREDERICKA HOMBERG WICKER

JUDGE

Panel composed of Judges Susan M. Chehardy,
Fredericka Homberg Wicker, Marc E. Johnson, Stephen J. Windhorst,
John J. Molaison, Jr., Scott U. Schlegel, and Timothy S. Marcel

REVERSED

FHW
JJM
SUS
TSM

DISSENTS WITH REASONS

SMC

CONCURS WITH THE DISSENT WITH REASONS

SJW

DISSENTS FOR THE REASONS ASSIGNED BY CHEHARDY, C.J.

MEJ

PLAINTIFF/APPELLANT,
ROBERT SNYDER, JR.
In Proper Person

COUNSEL FOR DEFENDANT/APPELLEE,
HONORABLE STEVEN C. TUREAU
Robert M. Marionneaux, Jr.
Robert M. Marionneaux, III

WICKER, J.

In this election challenge case, Plaintiffs, Robert J. Snyder, Jr. and Ruth W. Snyder, appeal the trial court's judgment dismissing with prejudice the petition objecting to the candidacy of Defendant, the Honorable Steven C. Tureau, who is seeking reelection to the Division D judgeship for the Twenty-Third Judicial District in the Parishes of St. James, Ascension, and Assumption. For the reasons that follow, we reverse the trial court's judgment, find the candidate Steven Tureau disqualified from candidacy for the Division D judgeship for the Twenty-Third Judicial District in the Parishes of St. James, Ascension, and Assumption, and order the Secretary of State for the State of Louisiana to remove the name of the candidate Steven Tureau from the ballot.

BACKGROUND AND PROCEDURAL HISTORY

On August 5, 2026, Judge Tureau filed his Notice of Candidacy for the November 3, 2026 primary election with the Ascension Parish Clerk of Court. Pursuant to La. R.S. 18:463(A)(2)(a)(iv), a candidate seeking to be put on the ballot must certify "that for each of the previous five tax years, he has filed his federal and state income tax returns, has filed for an extension of time for filing either his federal or state income tax return or both, or was not required to file either a federal or state income tax return or both."

Plaintiffs, who are domiciled in St. James Parish and registered to vote there, propounded a public records request to the Louisiana Department of Revenue on August 10, 2026 to verify the state tax filings of Judge Tureau. According to the Louisiana Department of Revenue's August 11, 2026 response to Plaintiffs' public records request, LDR could not confirm that Judge Tureau filed his state tax returns for the years 2022, 2023, 2024, and 2025, but that an automatic extension applies for 2025 and thus his return for 2025 would not be due until November 15, 2026.

On August 14, 2026, at 10:26 a.m., Plaintiffs filed their Verified Petition Objecting to Candidacy, asserting that Judge Tureau falsely claimed on his Notice of Candidacy that he filed his tax returns for the last five years.[1] Plaintiffs thus argued the trial court should sustain their objection to Judge Tureau's candidacy and order the Secretary of State to remove his name from the ballot.

Later on August 14, 2026, at 3:38 p.m., Plaintiffs filed a First Amended Petition Objecting to Candidacy, which realleged and reincorporated their original Petition and further asserted that even if Judge Tureau filed for an extension of time with the Louisiana Department of Revenue to file his tax returns for tax years 2022, 2023, 2024, and 2025, the only extension currently viable would be the automatic extension for tax year 2025, pursuant to La. R.S. 47:103(D), which provides:

> (1) The secretary may grant a reasonable extension of time for filing returns, not to exceed six months from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, whichever is later . . .
>
> (2) For individual, partnership, and fiduciary income tax returns for taxable periods beginning on or after January 1, 2022, there shall be an automatic six-month extension of the time to file the return.
>
> (3) All filing extensions provided pursuant to this Subsection are conditioned upon the filing of the required return within the extension time period. If the required return is not filed within the extension time period, there shall be no extension and any delinquent filing penalty shall be computed from the original due date of the return.

Plaintiffs argue that even if Judge Tureau were not required to file a formal request for extension of time to file his tax returns after January 1, 2022, the automatic extension described in La. R.S. 47:103(D)(2) expired six months after the

[1] La. R.S. 18:492(A) states that an action objecting to the candidacy of a person who qualified as a candidate in the primary election may be based on: "(7) The defendant falsely certified on his notice of candidacy that for each of the previous five tax years he has filed his federal and state income tax returns, has filed for an extension of time for filing either his federal or state income tax return or both as provided in R.S. 18:463(A)(2), or was not required to file either a federal or state income tax return or both."

due date. Because the LDR verified that Judge Tureau did not file his tax returns for years 2022, 2023, and 2024, any automatic extension of time for those years has now expired.

The parties appeared for trial on August 18, 2026. At the outset, the parties stipulated that the relevant tax years for the instant case are 2022, 2023, and 2024, as Judge Tureau filed his state tax return for 2021, and the automatic extension is currently in effect for tax year 2025. Evidence of Judge Tureau's requests for extension of time to file his federal tax returns for 2022, 2023, 2024, and 2025 made during each tax period were entered into evidence.

Alton D. Thornton, Jr., Judge Tureau's personal CPA, indicates that he filed extensions of time with the Internal Revenue Service for tax years 2021, 2022, 2023, 2024, and 2025. The response from LDR indicates that state tax returns were filed for 2020 and 2021, but that no state tax returns were filed for 2022, 2023, 2024, and 2025, although it notes that for tax year 2025, "La. R.S. 47:103(D)(2) provides for an automatic filing extension through November 15, 2026."

Among the documents introduced at trial were the IRS Form 1040 Account Transcripts for Judge Tureau for tax years 2022, 2023, and 2024. Each of these transcripts reflect that Judge Tureau timely sought an extension of time to file his federal tax returns during each tax period, that he thereafter sought no further extensions, filed no tax return for any of those years at any point in time, and was the subject of an IRS inquiry for non-filing of tax returns for each period.

At the conclusion of trial, the trial court entered judgment in favor of Defendant and against Plaintiffs in the principal demand, thereby overruling Plaintiffs' objections to Judge Tureau's candidacy and dismissing Plaintiffs' principal demand with prejudice. The court further dismissed Judge Tureau's reconventional demand with prejudice and taxed all costs to Plaintiffs.[2] The trial court signed the judgment at 2:10 p.m. on August 18, 2026.

Under La. R.S. 18:1409(D), within 24 hours after the rendition of the judgment, a party aggrieved by the judgment concerning an election may appeal by obtaining an order of appeal and giving bond for a sum fixed by the court to secure the payment of costs. The trial judge shall then fix the return day at a time not to exceed three days after the rendition of judgment. *Id.*

On August 18, 2026, Plaintiffs filed their motion to appeal and to fix a return date. The trial court set a return date and time of August 21, 2026, at 2:10 p.m. The trial court also ordered "that the Clerk of Court make sure there is $2,000 in the record, for preparation of the record in the above matter." The record was lodged in this Court on August 20, 2026, and the parties timely filed their briefs on August 21, 2026.

On August 23, 2026, Plaintiffs filed a peremptory exception of lack of subject matter jurisdiction with this Court seeking to dismiss Judge Tureau's request for attorney's fees and costs. Judge Tureau filed his opposition on August 24, 2026 and Plaintiffs filed a reply.

The *en banc* panel heard oral argument on Monday, August 24, 2026, at 8:00 a.m. The matter was then submitted for decision.

LAW AND ANALYSIS

Louisiana Revised Statute § 18:492 provides that a citizen may assert a challenge against a candidate who falsely certifies that he has filed his taxes or requested an extension of time to file. Disqualification is warranted where the

[2] Judge Tureau's reconventional demand sought reimbursement for the legal fees he has incurred in having to defend Plaintiffs' cause of action. The trial court dismissed the reconventional demand with prejudice. On appeal, Judge Tureau answers the appeal and seeks reversal of the trial court's judgment dismissing the reconventional demand. Judge Tureau requests reimbursement for attorney fees and expert costs available under La. R.S. 18:1432(B).

candidate has falsely certified that he filed his taxes or requested an extension of time when he did not. *Lumar v. Lawson*, 20-251 (La. App. 5 Cir. 8/10/20), 301 So.3d 1243, 1251, *writ denied*, 20-994 (La. 8/13/20), 300 So.3d 868. In an election contest, to further the policy of providing the electorate with the widest possible choice of candidates, a person challenging the candidacy bears the burden of proving at trial that a candidate is disqualified. *Trosclair v. Joseph*, 14-675 (La. App. 5 Cir. 9/9/14), 150 So.3d 315, 317. Once the objector makes a *prima facie* showing that grounds for disqualification exist, the burden shifts to the candidate to rebut the showing. *Lumar*, 301 So.3d at 1249.

We review a trial court's findings of fact under the manifest error or clearly wrong standard. *Hotard v. Julien*, 23-410 (La. App. 5 Cir. 8/24/23), 369 So.3d 988, 991, *writ denied*, 23-1173 (La. 8/30/23), 369 So.3d 796. We review issues of law for legal correctness. *Id.* When the trial court's decision is based on an erroneous application of law rather than on a valid exercise of discretion, the decision is not entitled to deference by the reviewing court. *Lumar*, 301 So.3d at 1249. Here, the trial court first determined that Plaintiffs failed to carry the burden of proof necessary to establish a *prima facie* case. We disagree, as Plaintiffs submitted sufficient evidence, in the form of LDR's response to Plaintiffs' public records request indicating that it could not confirm that Judge Tureau filed his state tax returns for 2022, 2023, and 2024.

In *Crosby v. Cantrelle*, 20-252 (La. App. 5 Cir. 8/10/20), 301 So.3d 1234, 1241, *writ denied*, 20-996 (La. 8/14/20), 300 So.3d 876, the plaintiff presented evidence from the LDR Director of Policy Services indicating that the records search confirmed that candidate Cantrelle's tax returns for 2017 and 2018 could not be found. This Court held that this information was sufficient to establish the plaintiff's *prima facie* case.[3] *See also Cranch v. Wicker*, 20-716 (La. App. 1 Cir. 8/13/20), 311 So.3d 384, 388–89, *writ denied*, 20-1015 (La. 8/21/20), 301 So.3d 31 (agreeing with trial court's finding that the plaintiffs had set forth a *prima facie* case that the candidate had falsely certified her notice of candidacy because LDR could not confirm that she filed her tax returns for 2016 and 2018).[4]

Here, Plaintiffs presented evidence in the form of a verified response from the Louisiana Department of Revenue that it could not confirm that Judge Tureau filed his tax returns for years 2022, 2023, and 2024. The parties stipulated at the beginning of trial that 2022, 2023, and 2024 are the years at issue. Thus, contrary to the trial court's initial finding, plaintiffs present a *prima facie* case. The burden then shifted to Judge Tureau to show that he did not falsely certify his Notice of Candidacy under La. R.S. 18:463(A)(2). "[O]nce a plaintiff makes a *prima facie* case for disqualification and the burden of proof shifts to the challenged candidate, the challenged candidate cannot carry his burden by simply professing a purely subjective, self-serving, and unsupported 'belief' that his returns have been filed." *Crosby*, 301 So.3d at 1243. The candidate must then produce objective supporting evidence that he did not falsely certify his Notice of Candidacy. *See id*.

Judge Tureau presented evidence that in a timely manner for each of the tax years he submitted extensions of time for filing his federal tax returns with the IRS for tax years 2022, 2023, 2024, and 2025 to prove that he did not falsely certify his

[3] In *Crosby*, the challenged candidate offered evidence in the form of United States Post Office certified mail receipts, as well as testimony from his wife stating that she physically mailed the returns and tracked their delivery after they entered the postal system, to prove that he had mailed his returns before signing the Notice of Candidacy. This Court confirmed that Cantrelle was entitled to rely upon the "postmark" rule found in La. Admin. Code tit. 61, pt. 1, § 4911, and held that Cantrelle had proved that his 2017 and 2018 tax returns were filed on the date that they were mailed by certified mail. *Id*. As such, he did not falsely certify his Notice of Candidacy.

[4] However, the appellate court found in *Cranch* that the trial court manifestly erred in determining that the candidate had successfully rebutted the plaintiffs' *prima facie* showing, given the lack of any objective evidence or testimony as to when the candidate's 2018 tax return was delivered to LDR.

Notice of Candidacy. However, Judge Tureau provided no evidence that, before the expiration of the extension period for each of the tax years in question, he either sought an additional extension or filed his tax returns. Judge Tureau's position is that, with the filing of the original timely extension of time during each of the tax years in question, he could truthfully state that he had complied with La. R.S. 18:463(A)(2). We disagree. The question before this Court is whether a candidate satisfies the requirements of the Election Code when a deadline provided by an extension to file a tax return has passed and the candidate still has not filed the return. Judge Tureau offered proof that he filed extensions for the years at issue, but he admitted at trial that he never filed tax returns for those same years. That admission frames the decisive question: when a candidate offers extensions he knows to be expired and void as proof of compliance with La. R.S. 18:463(A)(2), has he certified truthfully? We hold that he has not.

In construing La. R.S. 18:463(A)(2)(a)(iv), we are guided by the Civil Code's rules of interpretation. When a law is clear and unambiguous and *its application does not lead to absurd consequences*, it shall be applied as written. La. C.C. art. 9. When the language of the law is susceptible of different meanings, however, "it must be interpreted as having the meaning that best conforms to the purpose of the law." La. C.C. art. 10. And when "the words of a law are ambiguous, their meaning must be sought by examining the context in which they occur and the text of the law as a whole." La. C.C. art. 12. We find appellee's interpretation leads to an absurd consequence, as a purpose of this election law is to ensure that a candidate has complied with requirements of applicable tax laws. Although La. R.S. 18:463(A)(2)(a)(iv) itself does not say what happens when a candidate obtains an extension but never files the return, the tax law supplies the answer.

Extensions of time under Louisiana tax law are governed by La. R.S. 47:103(D), which states:

> (1) The secretary may grant a reasonable extension of time for filing returns, not to exceed six months from the date the Louisiana income tax return is due or the extended due date of the federal income tax return, whichever is later. The secretary may accept a physical copy of a taxpayer's Internal Revenue Service form requesting an extension of time to file a federal income tax return for the same taxable period as an extension of time to file a Louisiana income tax return or provide for the automatic extension of the Louisiana income tax return without the necessity of an additional state form concerning the request for an extension of time.
>
> (2) For individual, partnership, and fiduciary income tax returns for taxable periods beginning on or after January 1, 2022, there shall be an automatic six-month extension of the time to file the return.
>
> (3) All ***filing extensions*** provided pursuant to this Subsection are ***conditioned upon the filing of the required return within the extension time period. If the required return is not filed within the extension time period, there shall be no extension*** and any delinquent filing penalty shall be computed from the original due date of the return.

(Emphasis added). La. R.S. 47:103(D)(3) conditions a Louisiana filing extension "upon the filing of the required return within the extension time period," and it provides that, if the taxpayer does not file within that period, "there shall be no extension." The implementing regulation is to the same effect. 61 La. Admin. Code Pt. III, § 2501(E) states:

> Failure to file the return by the extended due date shall result in the extension being null and void and shall result in delinquent filing penalties being assessed from the original due date.

For any year in which the extension period has run and the candidate has filed no return, there is no live extension to rely on. The tax law voids the original extension by operation of law.

In *North v. Doucet*, 18-437 (La. App. 5 Cir. 8/1/18), 253 So.3d 815, 819, *writ denied*, 18-1294 (La. 8/3/18), 249 So.3d 829, we held that "[i]f an extension is filed for either the federal or state taxes, proof of that can be sufficient," but that an extension "will not relieve the candidate from the requirement that, if no extension is filed on either the state or the federal tax, the return must be filed timely." We warned in that case that reading the extension language more broadly "would completely undermine and negate the first part of the statute"—the part that requires the candidate to show returns have been filed for the past five years. *Id.* As we stated in *North*, the extension clause is only a temporary accommodation; it cannot erase the underlying duty to have returns on file. A candidate who never converted an extension into a filed return, and whose extension has since lapsed, satisfies none of the three disjunctive options in La. R.S. 18:463(A)(2)(a)(iv) as of the certification date. That candidate cannot years later truthfully certify that he has timely filed for an extension of time to file his taxes. The original extension for each year has long become null and void, as if never sought.

The placement of La. R.S. 18:463(A)(2)(a)(iv) within the Election Code reinforces this reading. The tax-return certification sits alongside the ethics and campaign-finance certifications, signaling that the legislature treated tax compliance as one piece of a larger showing of civic and legal accountability required before seeking office. We do not believe the legislature meant La. R.S. 18:463 to open a loophole that lets candidates either rely upon one long expired, null and void single extension request, substitute a running series of extension requests for filed returns, or to sidestep the duty to pay their fair share of taxes.

In our opinion, Judge Tureau's certification years later that he had filed extensions of time to file his 2022, 2023, and 2024 taxes was not truthful. He failed to comply with La. R.S. 18:463(A)(2). An extension of time to file is not a permanent status. By statute, the extension is expressly conditioned upon the taxpayer's filing of the return within the extension period. La. R.S. 47:103(D)(3). If the taxpayer fails to do so, "there shall be no extension," and the extension becomes "null and void." *Id.*; 61 La. Admin. Code Pt. III, § 2501(E). Thus, once Judge Tureau failed to file returns before the expiration of his extensions, those extensions were extinguished by operation of law and could no longer serve as evidence of compliance with La. R.S. 18:463(A)(2)(a)(iv). At the time of certification, he was not a taxpayer operating under a valid extension, but one who had neither filed returns nor maintained legally effective extensions for those years.

We look to a recent Louisiana Supreme Court election case for guidance. In *Towbin v. Fuller*, 26-296 (La. 3/11/26), 429 So.3d 715, *on reconsideration*, 26-296 (La. 3/31/26), 431 So.3d 356, the Court reiterated that "[t]here is nothing more fundamental to our society than the ability of our electorate to choose its leaders." *Id.* at 715 (quoting *Becker v. Dean*, 03-2493 (La. 9/18/03), 854 So.2d 864, 869). There, the Court found La. R.S. 18:463(A)(2)(a)(iv) and 18:492(A)(7) ambiguous as applied to the unique facts of that case and resolved the resulting doubt in favor of candidacy. Even accepting that the subject election statutes may be ambiguous as applied in some circumstances, the rules of interpretation set out above resolve any ambiguity against appellee's reading on the facts of the case before us as they are readily distinguishable from those presented in *Towbin*.

As Justice Griffin explained in her concurring opinion, John Fuller presented substantial evidence supporting his honest and objectively reasonable belief that his 2020 state tax return had been filed. *Id.* at 716–17 (Griffin, J., *concurring*). Fuller and his accountant testified that all customary practices had been followed to prepare and file the return; Fuller paid the accountant's invoice; Fuller testified that he provided the return to his secretary for mailing and observed her prepare it for mailing; and the secretary testified that she mailed the return.[5] Fuller also introduced into evidence the tax return itself, the accountant's invoice, and his communications with his accountant confirming that the return had been filed. Based on this

[5] These facts are as recited by the Fourth Circuit Court of Appeal in its opinion. *Towbin v. Fuller*, 26-152, 2026 WL 642409, at *1–3 (La. App. 4 Cir. 3/3/26), *rev'd*, 26-296 (La. 3/11/26), 429 So.3d 715.

evidence, the Supreme Court reversed the Louisiana Fourth Circuit Court of Appeal, finding that Fuller had rebutted the challenger's *prima facie* showing and demonstrated a good faith belief that he was in compliance when he executed his notice of candidacy.

Here, Judge Tureau presented no comparable evidence. He does not contend that he believed his returns had been filed, nor does he claim that an accountant, employee, or third party filed them on his behalf. To the contrary, Judge Tureau admitted that he never filed returns for the years at issue. His evidence established only that he timely obtained extensions for the 2022, 2023, and 2024 tax years. That evidence proves noncompliance, not compliance. Unlike Fuller, whose evidence supported a reasonable belief that his filing obligations had been met, Judge Tureau's evidence establishes that his returns were never filed and that the only extensions upon which he relies had long since expired. Under La. R.S. 47:103(D)(3) and 61 La. Admin. Code Pt. III, § 2501(E), those extensions became null and void when he failed to file returns within the extension periods.[6] Judge Tureau's own evidence establishes that, at the time he executed his notice of candidacy, he had neither filed the required returns nor maintained valid extensions for those years. His statement to the contrary was plainly false.

As Justice Griffin observed in *Towbin*, the relevant inquiry is "whether a candidate could 'or could not have known' if his tax returns had been filed at the time he made his certification." 429 So.3d at 717 (Griffin, J., *concurring*) (quoting *Lumar*, 301 So.3d at 1256). A candidate's certification is false when it is made without sufficient knowledge of the facts supporting it. Here, there was no

---

[6] Judge Tureau also argues that La. R.S. 47:103(D)(3) cannot apply to the Election Code. But he relies upon the preceding provision, Section 103(D)(2) to argue that this law provided an automatic six month extension of time to file his state tax returns. Clearly, it is necessary to look at both the applicable election and tax laws to analyze these issues. La. C.C. art. 13 provides that "[l]aws on the same subject matter must be interpreted in reference to each other."

uncertainty about Judge Tureau's tax filing status. By his own admission, the returns were never filed, and by operation of law the extensions had ceased to exist. Therefore, unlike Fuller in the *Towbin* case, Judge Tureau cannot rely on a good faith belief in compliance to support the truthfulness of his certification. The evidence establishes that, at the time he executed his notice of candidacy, he knew that he had not filed the returns at issue and that no valid extensions remained in effect. Accordingly, his certification did not satisfy La. R.S. 18:463(A)(2)(a)(iv). Thus, we reverse the trial court's ruling dismissing the challenge to Judge Tureau's candidacy. Judge Tureau may not remain on the ballot.

CONCLUSION AND DECREE

For the foregoing reasons, we reverse the portion of the trial court's judgment dismissing with prejudice Plaintiffs' challenge to Judge Tureau's candidacy, we find the candidate Steven Tureau to be disqualified from candidacy for the Division D judgeship for the Twenty-Third Judicial District in the Parishes of St. James, Ascension, and Assumption, and we order the Secretary of State for the State of Louisiana to remove the name of the candidate Steven Tureau from the ballot.

We affirm the portion of the trial court's judgment dismissing Judge Tureau's petition in reconvention seeking reimbursement for the fees and costs of defending this litigation.

Finally, as we have addressed this case on the merits, we deny as moot Plaintiffs' peremptory exception of lack of subject matter jurisdiction filed with this Court.

<u>REVERSED</u>

Fifth Circuit Court of Appeal
State of Louisiana

No. 26-CA-388

ROBERT J. SNYDER, JR., ET AL

versus

HON. STEVEN C. TUREAU, ET AL.

CHEHARDY, C.J., DISSENTS WITH REASONS

I respectfully dissent from the majority opinion. In my view, *North v. Doucet*, 18-437 (La. App. 5 Cir. 8/1/18), 253 So.3d 815, *writ denied*, 18-1294 (La. 9/3/18), 249 So.3d 829, does not control the outcome here. Not only was it decided before the legislature changed the law in 2021 to grant Louisiana taxpayers an automatic extension of time for filing, *see* La. R.S. 47:103(D), but also, since *North*, the Louisiana Supreme Court held that the language of La. R.S. 18:463(A)(2)(a)(iv) and La. R.S. 18:492(A)(7) is "ambiguous," and any ambiguity should be resolved in favor of the candidate remaining on the ballot for public office. *See Towbin v. Fuller*, 26-296 (La. 3/11/26), 429 So.3d 715, 715.

While I recognize that permitting Judge Tureau to remain on the ballot under these facts provides an unintended roadmap for all future candidates—that timely applying for extensions of time to file one's federal tax returns means one may qualify to run for public office in Louisiana without ever filing one's federal and state tax returns, the issue before us today is not whether a candidate has filed his tax returns, *see Lumar v. Lawson*, 20-251 (La. App. 5 Cir. 8/10/20), 301 So.3d 1243, 1251, *writ denied*, 20-994 (La. 8/13/20), 300 So.3d 868, but whether he falsely certified that "for each of the previous five tax years, he has filed his federal and state income tax returns, has filed for an extension of time for filing either his federal or state income tax return or both, or was not required to file either a federal or state income tax return or both." Given the wording of this certification, I cannot say Judge Tureau falsely certified his Notice of Candidacy. The record evidence shows that he filed his tax return in 2021 and filed extensions of time with the IRS for tax years 2022, 2023, 2024, and 2025. Judge Tureau therefore rebutted plaintiffs' *prima facie* case by producing evidence that he "has filed for an extension of time for filing either his federal or state income tax return," satisfying one of the options available on the Notice of Candidacy form.

Until the Louisiana legislature amends the statutory language of La. R.S. 18:463(A)(2)(a)(iv) and La. R.S. 18:492(A)(7) to expressly provide that any candidate for office is required to certify in a Notice of Candidacy that (i) he has filed all federal and all state tax returns for the past five years, or (ii) for the years in which state and/or federal tax return(s) have not been filed, either an automatic extension of time *remains in effect*, or he timely requested an extension of time, which was granted and *remains in effect*, or (iii) he is not required to file a federal tax return or a state tax return for those years in which no tax return has been filed and no extension of time remains in effect, I cannot agree with the majority's conclusion in this case. I would affirm the district court's ruling dismissing with prejudice plaintiffs' challenge to Judge Tureau's candidacy and allow Judge Tureau to remain on the ballot.

Fifth Circuit Court of Appeal
State of Louisiana

No. 26-CA-388

ROBERT J. SNYDER, JR., ET AL

versus

HON. STEVEN C. TUREAU, ET AL.

WINDHORST, J., CONCURS WITH THE DISSENT WITH REASONS

I agree with the dissent, and concur to add the following reasons.

The majority and the appellant rely in part on 61 La. Admin. Code Pt. III, § 2501(E), which states:

Failure to file the return by the extended due date shall result in the extension being null and void and shall result in delinquent filing penalties being assessed from the original due date.

On its face, the effect of the "null and void" provision relates only to, and results only in, imposition of delinquent filing penalties, not to declaration of candidacy and qualifying for election.

Moreover, this is a rule which applies only to purely tax issues. In order for the legislature to delegate legislative authority to a department of the executive branch of state government, there are basically three requirements. There must be an express rule-making authorization in an act passed by the legislature stating the subject matter or purpose of the rules to be proposed; the delegation of legislative authority must be to the department with the appropriate subject matter; and after compliance with the notice, public hearing, and other requirements of the Administrative Procedures Act, the proposed rules/regulations must be submitted to the proper legislative oversight committees of that subject matter in the Louisiana House and Senate.

The express rule-making authorization usually appears in the act whose provisions are sought to be carried out by the rules or regulations which are thus authorized. Appellant cites Act No. 410 of the 2022 regular session, which provides a rule-making authorization, but Act 410 does not deal with declaration of candidacy or qualifying for elective office. Act 410 deals only with changes to La. R.S. 47:103 D which are purely tax code matters, not with election code matters of La. R.S. 18:463 A. Based on previous acts of the legislature, it appears that the Secretary of State, sometimes in conjunction with the Attorney General, is delegated rule-making authority regarding election matters.

For these reasons, I conclude that application of 61 La. Admin. Code Pt. III, § 2501(E) is limited to tax penalty matters, and has no application to the statutory issue herein.

Fifth Circuit Court of Appeal
State of Louisiana

No. 26-CA-388

ROBERT J. SNYDER, JR., ET AL

versus

HON. STEVEN C. TUREAU, ET AL.

JOHNSON, J., DISSENTS FOR THE REASONS ASSIGNED BY CHEHARDY, C.J.

FIFTH CIRCUIT
101 DERBIGNY STREET (70053)
POST OFFICE BOX 489
GRETNA, LOUISIANA 70054
www.fifthcircuit.org

NOTICE OF JUDGMENT AND CERTIFICATE OF DELIVERY

I CERTIFY THAT A COPY OF THE OPINION IN THE BELOW-NUMBERED MATTER HAS BEEN DELIVERED IN ACCORDANCE WITH **UNIFORM RULES - COURT OF APPEAL, RULE 2-16.4 AND 2-16.5** THIS DAY **AUGUST 24, 2026** TO THE TRIAL JUDGE, CLERK OF COURT, COUNSEL OF RECORD AND ALL PARTIES NOT REPRESENTED BY COUNSEL, AS LISTED BELOW:

CURTIS B. PURSELL
CLERK OF COURT

26-CA-388

E-NOTIFIED

23RD JUDICIAL DISTRICT COURT (CLERK)
HONORABLE PAUL A. BONIN (DISTRICT JUDGE)
ROBERT J. SNYDER, JR. (APPELLANT)
SHANE LEBLANC (APPELLEE)
ROBERT M. MARIONNEAUX, III (APPELLEE)
ROBERT M. MARIONNEAUX, JR. (APPELLEE)
BRIDGET HANNA (APPELLEE)

MAILED

No Attorneys were MAILED.