



Kansas Courts News Release

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*District Judge Thomas Sutherland
Johnson County District Court*

Judge Sutherland of 10th Judicial District to sit with Kansas Supreme Court Sept. 14

TOPEKA — District Judge Thomas M. Sutherland of the 10th Judicial District has been appointed to sit with the Kansas Supreme Court to hear oral arguments in one case on the court's September 14 docket.

After hearing oral arguments, Sutherland will join Supreme Court justices in their deliberations and opinion drafting.

"I have asked Judge Sutherland on several occasions to sit with the Supreme Court, but his judicial schedule has never coincided with ours," Chief Justice Lawton R. Nuss said. "So I am very pleased he is now able to bring his talents to our court."

Sutherland said, "It is an honor to serve with the Kansas Supreme Court. I served as law clerk for Justice Robert Miller from 1984 to 1986, and I am excited to return to the Kansas Judicial Center. I want to thank the court for this opportunity."

Sutherland was appointed a Johnson County district judge in April 2003 after 17 years in private practice. He graduated from Washburn University School of Law in 1984 after receiving an undergraduate degree from Baker University.

All Supreme Court oral arguments are webcast live through the *Watch Supreme Court Live!* Link in the right-hand column of the Kansas Judicial Branch website at www.kscourts.org.

The case Sutherland will hear is the first one scheduled on the Supreme Court's 9 a.m. docket Thursday, September 14.

Appeal No. 112,911: *In re Tax Appeal of BHCMC, L.L.C, dba Boot Hill Casino & Resort*

The Kansas Department of Revenue appeals the determination that BHCMC, LLC, does not owe compensating use tax on electronic gaming machines at the Boot Hill Casino & Resort. The Kansas Board of Tax Appeals found BHCMC, LLC, was only the manager of Boot Hill and had no indicia of ownership in the gaming machines for the use tax to be imposed. A Court of Appeals panel affirmed. Issue on appeal is whether the purchases of electronic gaming machines are subject to the consumer's use and retailer's use taxes since the machines are owned by the Kansas Lottery.

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