

FILED

JUN 10 2026

IN THE CHANCERY COURT OF JACKSON COUNTY, MISSISSIPPI

By Shirley L. Whitefield
SHERLEY L. WHITEFIELD, CLERK

KEN CONN d/b/a TRIPLE DIAMOND JEWELRY

PLAINTIFF

VERSUS

CAUSE NO. 26-448 MAM

PREMIER GOLD & COIN/DAVID ARENDT

DEFENDANT

JUDGMENT

THIS CAUSE came before the Court on RETURN regarding Temporary Restraining Order [MEC 8] entered April 15, 2026. Ken Conn d/b/a Triple Diamond Jewelry appeared and processed *pro se* before the Court. David Arendt filed his Answer [MEC 13] on May 14, 2026, but did not appear after being properly served Rule 81 notice. The Court having heard testimony and reviewed the pleadings does hereby **FIND, ORDER, ADJUDGE and DECREE** as follows, to-wit:

I.

The Court has jurisdiction over the parties and the subject matter herein.

II.

HISTORY

This matter originated after brochures began circulating in Jackson County inviting people to bring their collectibles for a free evaluation to the Holiday Inn & Suites located at 7301 Washington Ave. Ocean Springs, MS 39564 on March 3, 2026 through March 7, 2026.

Upon being made aware of that event, Ken Conn d/b/a Triple Diamond Jewelry filed his Complaint for Temporary Restraining Order against David Arendt d/b/a Premier Gold & Coin over concerns that out of town hotel gold buyers harm local jewelry buyers and sellers by not following local and state laws.

The Court recognizes the concerns of local businesses regarding out-of-state pop-up businesses where merchants are transient gold and jewelry buyers who, upon obtaining a privilege license in this County, attempt to conduct business in violation of existing laws including Mississippi Code Ann. §75-95-1, §75-95-3(2) and §75-95-5.

The Office of the Attorney General Opinion No. 2011-00291 letter dated July 29, 2011 addressed this issue, stating these requirements prohibit a transient vendor from engaging in the business of purchasing and reselling precious items.

The Court granted a Temporary Restraining Order on April 15, 2026, temporarily enjoining and restraining David Arendt and Premier Gold and Coin from contacting, harassing, intimidating, communicating with, confronting, being within forty (40) miles of plaintiff or property known as Triple Diamond Jewelry, or otherwise disturbing the quiet and peaceful enjoyment of life of Ken Conn or Triple Diamond Jewelry for any reason. [MEC 8]. The Court requested representatives of Jackson County to appear and testify at the return hearing set for May 20, 2026.

On May 14, 2026 the Defendant filed his Answer to Complaint [MEC 13] requesting the Court to dismiss the Temporary Restraining Order [MEC 8] in its entirety, stating that upon obtaining a Privilege Tax License from Jackson County authorized him to “purchase precious metals, coins, & antiques” in Jackson County.

At the return hearing on May 20, 2026, Hon. Jimmy Colmer, Attorney for Jackson County, acknowledged there appears to be a gap between Mississippi Code Ann. §27-17-9(1) which addresses local privilege taxes and Mississippi Code Ann. §75-95-3(2) which requires a dealer to operate only from the permanent place of business listed on the privilege license because there is no requirement that the tax collector verify whether the applicant has a one year

lease or owns the place of businesses listed on the Privilege License. A Privilege License is merely a tax receipt and does not entitle a business to operate in violation of local zoning ordinances and state regulations (Miss. Code Ann. §27-17-473). Mr. Colmer suggested that until the Mississippi Legislature addresses this perceived gap, the Jackson County Tax Collector could require dealers engaged in business of purchasing precious items for the purpose of reselling those items verify that their business is located on fixed premises either owned by the dealer or leased by the dealer for at least one (1) year and inform the dealer of the requirement of forwarding a copy of each privilege license to the local law enforcement agency within five (5) days of receipt of the license as required by Mississippi Code Ann. §75-95-3(2).

III.

LAW

Mississippi Code Ann. §75-95-1(1)(a) defines “dealer” as any person, corporation, or partnership that engages in the business of purchasing precious items for the purpose of reselling such items in any form.

Mississippi Code Ann. §75-95-1(1)(c) defines “permanent place of business” as a fixed premises either owned by the dealer or leased by the dealer for at least one year.

Mississippi Code Ann. §75-95-3(2) requires a dealer to operate only from the permanent place of business listed on the privilege license. The dealer must forward a copy of each privilege license to the local law enforcement agency within five (5) days of receipt of the license.

Mississippi Code Ann. §27-17-9(1) addresses local privilege taxes for businesses located outside a municipality. It states every person desiring to engage in any business or exercise any privilege must first apply for, pay for, and procure from the tax collector of the county in which such business is located.

IV.

The Court finds the Defendant, Premier Gold & Coin/David Arendt, is by definition a “dealer” that engages in the business of purchasing precious items for the purpose of reselling such items thus requiring that dealer to operate only from the permanent place of business listed on the privilege license and must meet the requirement of forwarding a copy of each privilege license to the local law enforcement agency within five (5) days of receipt of the license as required by Mississippi Code Ann. §75-95-3(2).

V.

The Court finds the Jackson County Tax Collector should use it’s best effort to only issue a Privilege Tax License to dealers in the business of purchasing precious items for the purpose of reselling upon proof of their “permanent place of business” as a fixed premises either owned by the dealer or leased by the dealer for at least one year and inform the dealer of the requirement of forwarding a copy of each privilege license to the local law enforcement agency within five (5) days of receipt of the license as required by Mississippi Code Ann. §75-95-3(2).

VI.

PERMANENT INJUNCTION

The Defendant Premier Gold & Coin and the Defendant David Arendt shall be and they are hereby enjoined and restrained from applying for a privilege license in Jackson County, Mississippi for the purpose of buying and conducting gold and precious metals & coins purchases from a rented room at a hotel or other short term rental property. Further, said Defendants Premier Gold & Coin and David Arendt shall not conduct such business in Jackson County, Mississippi unless and until said Defendant(s) are in full compliance with any and all applicable laws, rules or

regulations of Jackson County, Mississippi and/or the State of Mississippi, including but not limited to Mississippi Code Ann. §75-95-1 *et seq.*

VII.

The Court finds Defendant's request to dismiss the April 15, 2026 Temporary Restraining Order [MEC 13] is hereby DENIED.

VIII.

All other relief requested by the Parties is hereby DENIED.

SO ORDERED, ADJUDGED and DECREED, this the 10th day of June, 2026.



CHANCELLOR MARK A. MAPLES