

**SEVENTY-SECOND ANNUAL REPORT**

*of the*

**PROCEEDINGS AND DECISIONS**

*of the*

**STATE TAX COMMISSION  
OF MISSOURI**



**BRUCE E. DAVIS, *Chairman***  
**VICTOR CALLAHAN, *Commissioner***  
**WILL KRAUS, *Commissioner***

**STACEY JACOBS, *Administrative Secretary***

**For the  
YEAR ENDING DECEMBER 31, 2017**

I, Stacey Jacobs, Administrative Secretary of the State Tax Commission, hereby certify that the following is a true and correct copy of the Proceedings and Decisions of the State Tax Commission, including its proceedings and decisions while acting as a Board of Equalization of the State of Missouri for the year ending December 31, 2017, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31st day of December, 2017.

STACEY JACOBS  
Administrative Secretary

## LETTER OF TRANSMITTAL

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Jefferson City, Missouri  
December, 2017

*To the Ninety-Ninth General Assembly of the State of Missouri:*

In compliance with the provisions of Section 138.440, Revised Statutes of Missouri, the State Tax Commission of Missouri herewith submits its Seventy-Second Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2017.

BRUCE E. DAVIS, *Chairman*  
VICTOR CALLAHAN, *Commissioner*  
WILL KRAUS, *Commissioner*

STACEY JACOBS, *Administrative Secretary*

Individuals requiring information not contained in this report may obtain information by writing to:

Administrative Secretary  
State Tax Commission of Missouri  
Post Office Box 146  
Jefferson City, MO 65102-0146