

**STATE TAX COMMISSION OF MISSOURI**  
**MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES**

Approved 06/13/2023  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 06/06/2023

**Time:** 1:30 p.m.

**Place:** 421 East Dunklin Street  
DOLIR Training Room 1 South  
Webex Conference Call

**Recess/Reconvene Notes:**

▶ **Members Present:**

- Gary Romine (GR), Chairman
- Victor Callahan (VC), Commissioner
- Debbi McGinnis (DM), Commissioner

**Staff/Others Present:**

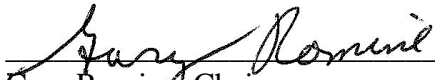
S. Jacobs (SJ), Administrative Secretary  
J. Smith (JLS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel

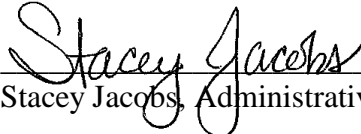
▶ **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ GR called the meeting to order at 1:30 p.m.
- ▶ VC made a motion to adjourn the meeting at 1:33 p.m. The motion was seconded by DM. The meeting adjourned at 1:33 p.m.

  
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Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 06/02/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.

DATE: TUESDAY, JUNE 6, 2023

PLACE: OFFICE OF THE STATE TAX COMMISSION  
421 East Dunklin Street  
DOLIR Training Room 1 South  
Jefferson City, MO 65101  
and  
WEBEX MEETING/CONFERENCE CALL

#### WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=mea5f928e8b150049d7a403badf04830a>

Meeting number (access code): 2631 125 0226 Meeting password: mGkUy2JM6e5

**Join from a video system or application**  
Dial [26311250226@stateofmo.webex.com](https://stateofmo.webex.com/join/26311250226)

**You can also dial 173.243.2.68 and enter your meeting number. Tap to join from a mobile device**  
**(attendees only)**

**+1-650-479-3207,,26311250226## Call-in toll number (US/Canada)**

**+1-312-535-8110,,26311250226## United States Toll (Chicago)**

**Join by phone**  
**1-650-479-3207 Call-in toll number (US/Canada)**  
**+1-312-535-8110 United States Toll (Chicago)**

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION  
MATTERS PURSUANT TO SECTION 610.021, RSMo

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, June 6, 2023

1:30 p.m.

### **I. Original Assessment Certifications**

A. Attachment 1 – 2023 Certification of Commercial Aircraft Owned by Airlines 06-06-2023

B. Attachment 2 – 2023 Certification of Commercial Aircraft Owned by Others 06-06-2023

### **II. Stipulations**

A. Exhibit A., 1 – 109

### **III. Dismissals**

A. Exhibit B., 1 – 335

### **IV. Administration**

A. Approval of Minutes

(Meeting of the State Tax Commission of Missouri dated May 16, 2023, and May 26, 2023, and Closed Meeting Minutes dated May 16, 2023)

B. MSAA September 2023 Course Approval

### **V. Adjournment<sup>1</sup>**

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to  
Section 610.021, RSMo. 2004

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Original Assessment Certification – Attachment 1 – 2023 Certification of Commercial Aircraft Owned by Airlines 06-06-2023

**Motion(s)/Comments:** JLS presented the Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment 1 dated June 6, 2023. VC made a motion to approve the Certification of Commercial Aircraft Owned by Airlines. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Original Assessment Certification – Attachment 2 – 2023 Certification of Commercial Aircraft Owned by Others 06-06-2023

**Motion(s)/Comments:** JLS presented the Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 2 dated June 6, 2023. VC made a motion to approve the Certification of Commercial Aircraft Owned by Others. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Stipulations

**Motion(s)/Comments:** ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the Stipulations on Exhibit A. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Dismissals

**Motion(s)/Comments:** ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. VC made a motion to approve the Dismissals on Exhibit B. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated May 16, 2023 and May 26, 2023, and Closed Meeting Minutes dated May 16, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated May 16, 2023, and May 26, 2023, and Closed Meeting Minutes dated May 16, 2023. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** MSAA September 2023 Course Approval

**Motion(s)/Comments:** SJ presented the September 2023 Missouri State Assessors' Association (MSAA) course curriculum for September 2023. VC made a motion to approve the September 2023 course curriculum. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period: