SIXTY-SECOND ANNUAL REPORT

of the

## PROCEEDINGS AND DECISIONS

of the

## STATE TAX COMMISSION OF MISSOURI



BRUCE E. DAVIS, Chairman JENNIFER TIDWELL, Commissioner CHARLES F. NORDWALD, Commissioner SANDY WANKUM, Administrative Secretary

For the YEAR ENDING DECEMBER 31, 2007

I, Sandy Wankum, 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, 2007, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31st day of December, 2007.

SANDY WANKUM

## LETTER OF TRANSMITTAL

Jefferson City, Missouri December, 2007

To the Ninety-Fourth 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 Sixty-Second Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2007.

> BRUCE E. DAVIS, Chairman JENNIFER TIDWELL, Commissioner CHARLES F. NORDWALD, Commissioner

SANDY WANKUM, 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