

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 01/06/2026
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 12/30/2025

Time: 3:00 p.m.

Place: 3705 Missouri Blvd., Suite 100
Jefferson City, MO 65109 and
Microsoft Teams Conference Call

Recess/Reconvene Notes:

► Members Present:

- ☒ Gary Romine (GAR), Chairman
(via Microsoft Teams)
- ☒ Debbi McGinnis (DM), Commissioner
(via Microsoft Teams)
- ☐ Greg Razer (GWR), Commissioner

Staff/Others Present:

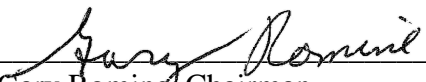
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
S. Jacobs (SJ), Administrative Secretary

► Review Minutes from Previous Meeting

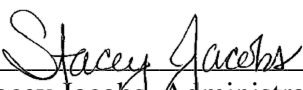
- ☐ Approved
- ☐ Corrected as follows:

► Agenda

- GAR called the meeting to order at 3:00 p.m. There were no additional participants on the call or in the meeting room other than STC staff.
- DM made a motion to adjourn the meeting at 3:09 p.m. The motion was seconded by GAR. The meeting adjourned at 3:09 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 3:00 P.M.
DATE: THURSDAY, DECEMBER 30, 2025

PLACE: OFFICE OF THE STATE TAX COMMISSION
3705 MISSOURI BLVD., SUITE 100
JEFFERSON CITY, MO 65109
and
MICROSOFT TEAMS MEETING/CONFERENCE CALL

MICROSOFT TEAMS MEETING DETAILS:

[Join the meeting now](#)

Meeting ID: 253 734 457 913 16
Meeting Passcode: j5qM6Zb3

Dial in by phone
[+1 469-998-7961,,27999865#](#) United States, Dallas
[Find a local number](#)
Phone conference ID: 279 998 65#

State Tax Commission Records Custodian

Stacey Jacobs
Administrative Secretary
573-751-1716
Stacey.Jacobs@stc.mo.gov

Posted December 30, 2025, at 1:14 p.m. on the front door of the building and at 1:19 p.m. on the STC website by Stacey Jacobs.

This meeting was not posted 24-hours prior to the meeting due to the timing and urgency to get the company filing entered and approved for billing purposes.

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

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, December 30, 2025

3:00 p.m.

I. Original Assessment Certifications

- A. Document #5 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Values) dated 12-30-2025
- B. Document #3 – 2025 Amended Certification of Private Car Report to DOR dated 12-30-2025

II. Adjournment¹

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

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Topic: Original Assessment Certification, Document #5 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Values) dated 12-30-2025

Motion(s)/Comments: DM made a motion to consider the Original Assessment Certification of Centrally Assessed Private Car Companies dated December 30, 2025. GAR seconded the motion. MDF presented the 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Values) as illustrated on Document #5 dated December 30, 2025. This amendment is from the company 1100791 filing their documents late in the afternoon on December 29, 2025. DM made a motion to approve the 2025 Amended Certification of Centrally Assessed Private Car Companies. GAR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ **Yea**
☐ **Nay**
☐ **Abstain**
☐ **Not Present**

Debbi McGinnis, Commissioner

☒ **Yea**
☐ **Nay**
☐ **Abstain**
☐ **Not Present**

Greg Razer, Commissioner

☐ **Yea**
☐ **Nay**
☐ **Abstain**
☒ **Not Present**

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

Specific directions for the interim period:

Topic: Original Assessment Certification, Document #3 – 2025 Amended Certification of Private Car Report to DOR dated 12-30-2025

Motion(s)/Comments: DM made a motion to consider the Original Assessment Certification of Private Car Report to DOR dated December 30, 2025. GAR seconded the motion. MDF presented the 2025 Amended Certification of Private Car Report to Missouri Department of Revenue (DOR) as illustrated on Document #3 dated December 30, 2025. MDF provided the company has been assessed with a 4% penalty for their late filing. The Commission inquired if they would receive their tax bill and be able to pay their bill by December 31, 2025. MDF provided that he alerted DOR that the amendment would be forthcoming, and DOR stated the personnel that typically handles the billing is out for the year and they most likely will not receive their bill until Monday, January 5, 2026. MDF was unaware if the company would also have to pay late fees for their bill. DM made a motion to approve the 2025 Amended Certification of Private Car Report to DOR. GAR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ **Yea**
☐ **Nay**
☐ **Abstain**
☐ **Not Present**

Debbi McGinnis, Commissioner

☒ **Yea**
☐ **Nay**
☐ **Abstain**
☐ **Not Present**

Greg Razer, Commissioner

☐ **Yea**
☐ **Nay**
☐ **Abstain**
☒ **Not Present**

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

Specific directions for the interim period: