

**EIGHTIETH ANNUAL REPORT**  
*of the*  
**PROCEEDINGS AND DECISIONS**  
*of the*  
**STATE TAX COMMISSION  
OF MISSOURI**



**GARY ROMINE, *Chairman***  
**DEBBI MCGINNIS, *Commissioner***  
**GREG RAZER, *Commissioner***

**STACEY JACOBS, *Administrative Secretary***

**For the  
YEAR ENDING DECEMBER 31, 2025**

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, 2025, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31<sup>st</sup> day of December 2025.

STACEY JACOBS  
Administrative Secretary

## LETTER OF TRANSMITTAL

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Jefferson City, Missouri  
December 2025

*To the One Hundred and Third 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 Eightieth Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2025.

GARY ROMINE, *Chairman*  
DEBBI MCGINNIS, *Commissioner*  
GREG RAZER, *Commissioner*

STACEY JACOBS, *Administrative Secretary*

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

Administrative Secretary  
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