

# **Bond Case Briefs**

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### **Cass County v. Director of Revenue**

**Supreme Court of Missouri, en banc. - May 22, 2018 - S.W.3d - 2018 WL 2311309**

County sought writ to prohibit the director of revenue from withholding tax revenue to reimburse city for tax revenues erroneously paid to county.

The Administrative Hearing Commission, Audrey Hanson McIntosh, Commissioner, entered decision allowing the director to redistribute the tax revenue, and county petitioned for review.

The Supreme Court of Missouri held that the Commission was not precluded from allowing the director to redistribute tax revenue on the basis it was a refund matter.

Issue regarding the amount of sales tax revenue collected from taxpayer that was owed to city, but incorrectly distributed to county, did not constitute a matter for which taxpayer was required to seek a refund, and thus, the Administrative Hearing Commission was not precluded from allowing the director of revenue to redistribute tax revenue collected in subsequent years, which would normally go to county, to reimburse city; there was no dispute that taxpayer remitted the correct amount of taxes to the department of revenue, or that the department erroneously or illegally collected or computed the amount of taxes.