Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MISSOURI

St. Louis Rams LLC v. Director of Revenue

Supreme Court of Missouri, en banc - August 1, 2017 - S.W.3d - 2017 WL 3259771

Director of Revenue sought judicial review of decision of Administrative Hearing Commission determining that professional sports franchise was entitled to a refund of state sales tax paid, plus statutory interest, for a certain period and that franchise was not liable for state sales tax and interest assessed by the Director for another period.

The Supreme Court of Missouri held that entertainment license tax (ELT), which franchise was obligated to pay to city based upon the gross receipts derived from admission charges and which professional sports franchise passed directly onto ticket buyers, was included in "the amount paid for admission," for purposes of sales tax statute, and thus the total amount franchise received from ticket buyers, including the ELT, was subject to sales tax and did not constitute a tax upon a tax.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com