

Missouri State Archives

Finding Aid 112.1

Department of Revenue

State Tax Commission

Abstract: Records 1910-2007 (incomplete); bulk dates (1920-1942 and 1946-2000)

Extent: 13.2 cubic feet (32 archival boxes)

Physical Description: Paper

Location: Missouri State Archives

Administrative Information

Alternative Formats: N/A

Access Restrictions: Several folders of staff meeting minutes are closed due to personnel reasons (RSMo 105.1110).

Publication Restrictions: Copyright is in the public domain

Preferred Citation: [Item description], [date]; Series; *State Tax Commission*, Record Group 112; Missouri State Archives, Jefferson City.

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Historical and Biographical Notes

The State Tax Commission, per RSMo 138.190, equalizes tax assessments between counties, hears appeals on tax hearing cases, and performs any other duties are prescribed by law.

The role of the State Tax Commission continuously evolved during its earliest years. When the Commission was created in 1917, it was granted the powers to investigate government officials and departments to help eliminate overlapping services, study all sources of state income and expenditures, and to adjust the real and personal property in several counties. By 1923-24, corporations were made liable to the Commission, the Commission was granted exclusive power and original assessment of state utilities (including, but not limited to, railroad, telephone, and telegraph companies), and to create lists of taxable property in each county to share with the State Board of Equalization. Starting in 1925-26, the Commission began issuing biennial reports of its work in the previous two years and was granted the administration of the Corporate Franchise Tax.

The power of the State Tax Commission was strengthened by the 55th General Assembly (1929-30) as the Commission was granted full power and authority to review accounts of statewide officials (except executive officers) and agencies, including purchases and salaries paid to employees. Other changes included the requirement that every state agency must file appropriation requests with the Commission and the Governor. The 57th General Assembly (1933-34) took these concepts one step further by establishing an Executive Budget System and the Commission’s chairman was made the ex-officio budget director. By the 1943-44, the Commission’s power to assess utilities grew to include electric companies and gas and oil pipelines.

The most recent iteration of the State Tax Commission was created by the 63rd General Assembly (1945-46) through House Committee Substitute Bill no. 538. This placed the Commission within the Department of Revenue, but with the Director of Revenue having no supervisory powers over the Commission. This bill also formally declared that the Commission would consist of three members, including one from each of the two main political parties, appointed by the Governor and approved by the Senate. The Commission was also granted supervision of all assessment offices statewide and county boards of equalization as well as overseeing all other laws concerning general property taxes. This includes the ability to enforce penalties and liabilities related to state tax law, hold appeal hearings, and to annually visit county offices. The Commission retained its power of original assessment of state utilities, including all mentioned above.

Timeline

1910	First known meeting of what would eventually become the State Tax Commission meets as part of the State Board of Equalization.
1917	On April 9 the State Tax Commission was created by act of the 49 th General Assembly. The first group of commissioners was appointed by the governor on June 18.
1923-1924	The State Tax Commission was granted exclusive original assessment of state utilities.
1925-1926	The State Tax Commission was granted the administration of the Corporate Franchise Tax.
1933-1934	The Executive Budget System was established with the State Tax Commission’s chairman an ex-officio member.

1945	Missouri Constitution created the State Tax Commission in its current form to equalize county assessments and hear tax appeals.
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Additional Descriptive Information

Bibliography

State Tax Commission. Missouri Department of Revenue. Accessed June 22, 2021. <https://stc.mo.gov/>.

Official Manual of the State of Missouri. Jefferson City, MO: Missouri Secretary of State. Volumes 1909-1910 through 1999-2000. <https://mdh.contentdm.oclc.org/digital/collection/bluebook/search>.

Official Manual of the State of Missouri. Jefferson City, MO: Missouri Secretary of State. Volumes 2001-2002 through present. <https://www.sos.mo.gov/bluebook>.

63rd General Assembly Journal of the House of the State of Missouri 1945. Volumes 1-4. Jefferson City, MO: Mid-State Printing Co.

Related Material

“Commission Meeting Minutes [for current year].” Missouri Department of Revenue. Accessed June 22, 2021. <https://stc.mo.gov/commission-meeting-minutes/>.

“Legal Decisions [2001-present].” Missouri Department of Revenue. Accessed June 22, 2021. <https://stc.mo.gov/apps/stc/legal-decisions/>.

“State Censuses (1840-1876) and County Tax Lists (varies by county).” Missouri State Archives. Accessed June 23, 2021. <https://www.sos.mo.gov/records/archives/census/pages/state>.

See also other Department of Revenue Records.

Series

The records are broken down into the following series:

Meeting Minutes and Records, 1910-2007
Special Cases and Records, 1959-1987

Meeting Minutes and Records, 1910-2007

Extent: 12.4 c.f. (31 archival boxes)

Arrangement: Chronological

Scope and Content

Records included in this series are minutes, agendas, and orders. The Minutes are a record of the proceedings of the State Tax Commission. The records cover 1910-2007, with gaps for 1911, 1913-19, and 2001-04. The records from 1929 through 1963 were water-damaged and some pages are hard to read.

Beginning in 1980, records were divided into minutes and agendas for each year, occasionally including orders or staff minutes. Starting in 2005, all minutes are staff meeting minutes, some of which are closed records due to personnel reasons.

Minutes may include supporting documents, such as correspondence, appeal case documents, and tax appeal cases and their rulings. Orders were used to for various reasons, including declarations of intentions and to appoint individuals to roles within or for the State Tax Commission.

Container List

Box	Folder	Contents	Date
1	1	Minutes	1910, pages 1-186
1	2	Minutes	1910, pages 187-370
1	3	Minutes	1912, pages 1-186
1	4	Minutes	1912, pages 187-372
1	5	Minutes	1912, pages 373-565
1	6	Minutes	1920
1	7	Minutes	1921-1922
1	8	Minutes	1923-1924
1	9	Minutes	1925-1927
2	1	Minutes	1928
2	2	Minutes	1929
2	3	Minutes	1930
2	4	Minutes	1931
2	5	Minutes	1932
2	6	Minutes	1933, January-May
2	7	Minutes	1933, June-December
3	1	Minutes	1934, January-May
3	2	Minutes	1934, June-December
3	3	Minutes	1935

3	4	Minutes	1936, January-June
3	5	Minutes	1936, July-December
3	6	Minutes	1937, January-August
3	7	Minutes	1937, August -December
3	8	Minutes	1938, January-April
4	1	Minutes	1938, May-July
4	2	Minutes	1938, August-December
4	3	Minutes	1939, January-March
4	4	Minutes	1939, April-June
4	5	Minutes	1939, July-December
4	6	Minutes	1940, January-March
4	7	Minutes	1940, March-April
4	8	Minutes	1940, May-December
5	1	Minutes	1941, January-March
5	2	Minutes	1941, March-April
5	3	Minutes	1941, May-July
5	4	Minutes	1941, August-December
5	5	Minutes	1942, January-April 6
5	6	Minutes	1942, April 7-September 7
6	1	Minutes	1942, September 8-October 2
6	2	Minutes	1942, September 9-December
32	6	Minutes	1943, January-April
32	7	Minutes	1943, April-December
32	8	Minutes	1944
32	9	Minutes	1945, January-April
32	10	Minutes	1945, April-December
6	3	Minutes	1946
6	4	Minutes	1947, January-September
6	5	Minutes	1947, October-December
6	6	Minutes	1948
6	7	Minutes	1949
7	1	Minutes	1950
7	2	Minutes	1951, January-September
7	3	Minutes	1951, October-November 20
7	4	Minutes	1951, November 21
7	5	Minutes	1951, November 21- December
7	6	Minutes	1952
7	7	Minutes	1953, January-July
7	8	Minutes	1953, August-December
7	9	Minutes (includes oversized in Map Cabinet U, Drawer 1)	1954, January-September 15
8	1	Minutes	1954, September 17- December

8	2	Minutes	1955, January-August 16
8	3	Minutes	1955, August 17-October
8	4	Minutes	1955, November-December
8	5	Minutes	1956, January-September
8	6	Minutes	1956, October-December
8	7	Minutes	1957, January-August
9	1	Minutes	1957, September-December
9	2	Minutes	1958
9	3	Minutes	1959, January-August 10
9	4	Minutes	1959, August 11-October 14
9	5	Minutes	1959, October 15-December
9	6	Minutes	1960, January-September
10	1	Minutes	1960, October-December
10	2	Minutes	1961, January-June
10	3	Minutes	1961, July-October
10	4	Minutes	1961, November-December
10	5	Minutes	1962, January-August
10	6	Minutes	1962, September-December
10	7	Minutes	1963
11	1	Minutes	1964
11	2	Minutes	1965
11	3	Minutes	1966, January-September
11	4	Minutes	1966, October-December
11	5	Minutes	1967, January-June
11	6	Minutes	1967, July-December
12	1	Minutes	1968, January-September
12	2	Minutes	1968, October-December
12	3	Minutes	1969, January-September
12	4	Minutes	1969, October-December
12	5	Minutes	1970
12	6	Minutes	1971
12	7	Minutes	1972, January-September
12	8	Minutes	1972, October-December
13	1	Minutes	1973, January-July
13	2	Minutes	1973, August-December
13	3	Minutes	1974, Chapters X and XI
13	4	Minutes	1974, Chapter XII, Hearings and Decisions, Corporation Franchise Taxes
13	5	Minutes	1974, October-December Case List
13	6	Minutes	1975, Hearing Schedules
13	7	Minutes	1975, January-June
13	8	Minutes	1975, July-December
13	9	Minutes	1975, Court Cases

13	10	Minutes	1975, Docket Cases
14	1	Minutes, Public Hearings	1976-1978
14	2	Minutes	1976, January-August
14	3	Minutes	1976, September-December
14	4	Minutes	1977
14	5	Minutes, Docket Lists	1977
14	6	Minutes, Annual Reports and Minutes Material	1977
14	7	Minutes	1978, January-June 6
14	8	Minutes	1978, June 7-December
14	9	Minutes, Annual Reports and Minutes Material	1978
14	10	Minutes	1979
15	1	Public Meeting Agendas	1980
15	2	Minutes	1980, January-June
15	3	Minutes	1980, July-December
15	4	Orders	1981-1984
15	5	Public Meeting Agendas	1981
15	6	Minutes	1981, January-May
15	7	Minutes	1981, June-December
15	8	Public Meeting Agendas	1982
15	9	Minutes, Closed (restricted)	1982
15	10	Minutes	1982, January-September
15	11	Minutes	1982, October-December
16	1	Public Meeting Agendas	1983
16	2	Minutes	1983, January-May
16	3	Minutes	1983, June-December
16	4	Public Meeting Agendas	1984
16	5	Minutes	1984, January-September
16	6	Minutes	1984, October-December
16	7	Public Meeting Agendas	1985, January-July
16	8	Public Meeting Agendas	1985, August-December
16	9	Minutes	1985, January-April
17	1	Minutes	1985, May-September
17	2	Minutes	1985, October-December
17	3	Orders	1985, January-June
17	4	Orders	1985, July-August
17	5	Orders	1985, September 1-10
17	6	Orders	1985, September 12, Counties A-H
17	7	Orders	1985, September 12, Counties L-W
17	8	Orders	1985, September 26
17	9	Orders	1985, November

17	10	Supplemental Orders	1985, Counties A-H
17	11	Supplemental Orders	1985, Counties I-V
18	1	Public Meeting Agendas	1986, January-April
18	2	Public Meeting Agendas	1986, May-July
18	3	Public Meeting Agendas	1986, August-October
18	4	Public Meeting Agendas	1986, November-December
18	5	Minutes	1986, January-March
18	6	Minutes	1986, April-May
18	7	Minutes	1986, June-July
18	8	Minutes	1986, August-September
18	9	Minutes	1986, October
19	1	Minutes	1986, November-December
19	2	Orders	1986
19	3	Public Meeting Agendas	1987, January-March
19	4	Public Meeting Agendas	1987, April-June
19	5	Public Meeting Agendas	1987, July-August
19	6	Public Meeting Agendas	1987, September-October
19	7	Public Meeting Agendas	1987, November-December
19	8	Minutes	1987, January-February
19	9	Minutes	1987, March-April
19	10	Minutes	1987, May-June
20	1	Minutes	1987, July
20	2	Minutes	1987, August
20	3	Minutes	1987, September
20	4	Minutes	1987, October
20	5	Minutes	1987, November
20	6	Minutes	1987, December
20	7	Orders	1987 (includes complete commission rules as of 1987)
20	8	Public Meeting Agendas	1988, January-February
20	9	Public Meeting Agendas	1988, March-April
20	10	Public Meeting Agendas	1988, May-July
20	11	Public Meeting Agendas	1988, August-December
20	12	Minutes	1988, January-February
20	13	Minutes	1988, March-April
20	14	Minutes	1988, May-July
21	1	Minutes	1988, August-December
21	2	Public Meeting Agendas	1989, January-July
21	3	Public Meeting Agendas	1989, August-December
21	4	Minutes	1989, January-May
21	5	Minutes	1989, June-July
21	6	Minutes	1989, August-October
21	7	Minutes	1989, November
21	8	Minutes	1989, December
21	9	Orders	1989

21	10	Public Meeting Agendas	1990, January-March
21	11	Public Meeting Agendas	1990, April-June
21	12	Public Meeting Agendas	1990, July-September
21	13	Public Meeting Agendas	1990, October-December
22	1	Minutes	1990, January-March
22	2	Minutes	1990, April-June
22	3	Minutes	1990, July-September
22	4	Minutes	1990, October-December
22	5	Staff Meeting Minutes	1990
22	6	Public Meeting Agendas	1991, January-March
22	7	Public Meeting Agendas (includes oversized in Map Cabinet U, Drawer 1)	1991, April-June
22	8	Public Meeting Agendas	1991, July-October
22	9	Public Meeting Agendas	1991, November-December
22	10	Minutes	1991, January-March
22	11	Minutes	1991, April-June
22	12	Minutes	1991, July-September
23	1	Minutes	1991, October-December
23	2	Orders	1991
23	3	Staff Meeting Minutes	1991
23	4	Public Meeting Agendas	1992, January-April
23	5	Public Meeting Agendas	1992, May-September
23	6	Public Meeting Agendas	1992, October-December
23	7	Minutes	1992, January-March
23	8	Minutes	1992, April
23	9	Minutes	1992, May-June
23	10	Minutes	1992, August
23	11	Minutes	1992, September-October
24	1	Minutes	1992, November-December
24	2	Staff Meeting Minutes	1992
24	3	Public Meeting Agendas	1993, January-April
24	4	Public Meeting Agendas	1993, May-September
24	5	Public Meeting Agendas	1993, October-December
24	6	Minutes	1993, January-March
24	7	Minutes	1993, April-June
24	8	Minutes	1993, July-September
24	9	Minutes	1993, October-December
24	10	Staff Meeting Minutes	1993
24	11	Public Meeting Agendas	1994, January-March
24	12	Public Meeting Agendas	1994, April-July
25	1	Public Meeting Agendas	1994, August-December
25	2	Minutes	1994, January-March
25	3	Minutes	1994, April-June

25	4	Minutes	1994, July-September
25	5	Minutes	1994, October-December
25	6	Staff Meeting Minutes	1994
25	7	Public Meeting Agendas	1995, January-April
25	8	Public Meeting Agendas	1995, May-July
25	9	Public Meeting Agendas	1995, August-December
25	10	Minutes	1995, January-April
25	11	Minutes	1995, May-July
25	12	Minutes	1995, August-December
26	1	Staff Meeting Minutes	1995
26	2	Public Meeting Agenda	1996, January-May
26	3	Public Meeting Agenda	1996, June-December
26	4	Minutes	1996, January-March
26	5	Minutes	1996, May-July
26	6	Minutes	1996, August-December
26	7	Staff Meeting Minutes	1996
26	8	Public Meeting Agendas	1997
26	9	Minutes	1997, January-September
26	10	Minutes	1997, October-December
26	11	Staff Meeting Minutes	1997
27	1	Public Meeting Agendas	1998, January-April
27	2	Public Meeting Agendas	1998, May-December
27	3	Minutes	1998, January-March
27	4	Minutes	1998, April-July
27	5	Minutes	1998, August-December
27	6	Staff Meeting Agendas	1998, January-June
27	7	Staff Meeting Agendas	1998, July-August
27	8	Staff Meeting Agendas	1998, September-October
27	9	Staff Meeting Agendas	1998, November-December
27	10	Public Meeting Agendas	1999, January-June
27	11	Public Meeting Agendas	1999, July-December
28	1	Minutes	1999, January-June
28	2	Minutes	July-December
28	3	Closed Meeting Minutes (partially restricted)	1999
28	4	Staff Meeting Minutes	1999, January-February 21
28	5	Staff Meeting Minutes	1999, February 22
28	6	Staff Meeting Minutes	1999, March-April
28	7	Staff Meeting Minutes	1999, May-July
28	8	Staff Meeting Minutes	1999, August-September
28	9	Staff Meeting Minutes	1999, October-December
28	10	Public Meeting Minutes	2000
28	11	Closed Staff Meetings (restricted)	2000
28	12	Staff Meeting Minutes	2000, January

29	1	Staff Meeting Minutes	2000, February-March
29	2	Staff Meeting Minutes	2000, April to May
29	3	Staff Meeting Minutes	2000, June
29	4	Staff Meeting Minutes	2000, July
29	5	Staff Meeting Minutes	2000, August-September
29	6	Staff Meeting Minutes	2000, October-November
29	7	Staff Meeting Minutes	2000, December
29	8	Closed Staff Meeting Minutes (restricted)	2005
29	9	Staff Meeting Minutes	2005, January-February
29	10	Staff Meeting Minutes	2005, March-April
30	1	Staff Meeting Minutes	2005, May
30	2	Staff Meeting Minutes	2005, June-July
30	3	Staff Meeting Minutes	2005, August-October
30	4	Staff Meeting Minutes	2005, November-December
30	5	Closed Staff Meeting Minutes (restricted)	2006
30	6	Staff Meeting Minutes	2006, January
30	7	Staff Meeting Minutes	2006, February-March
30	8	Staff Meeting Minutes	2006, April
30	9	Staff Meeting Minutes	2006, May
30	10	Staff Meeting Minutes	2006, June-July
30	11	Staff Meeting Minutes	2006, August
30	12	Staff Meeting Minutes	2006, September
31	1	Staff Meeting Minutes	2006, October-November
31	2	Staff Meeting Minutes	2006, December
31	3	Closed Staff Meeting Minutes (restricted)	2007
31	4	Staff Meeting Minutes	2007, January
31	5	Staff Meeting Minutes	2007, February
31	6	Staff Meeting Minutes	2007, March-April
31	7	Staff Meeting Minutes	2007, May
31	8	Staff Meeting Minutes	2007, June
31	9	Staff Meeting Minutes	2007, July
31	10	Staff Meeting Minutes	2007, August-September
31	11	Staff Meeting Minutes	2007, October-December

Special Cases and Records, 1959-1987

Extent: .2 c.f. (.5 archival box)

Arrangement: Chronological

Scope and Content

This series contains one multi-year tax case about the T. J. Moss Tie Company, rules adopted, and certifications.

In regards to the T. J. Moss Tie Company tax assessment court case, included records are correspondence, court documents, and a handwritten transcript. This case began in the Circuit Court of Shannon County and proceeded up to the Missouri Supreme Court (SC48797; See Record Group 600, Missouri Supreme Court).

The Rules Adopted include proposed rules, assorted forms, pamphlet drafts, and related correspondence. Forms include those related to specific industries, such as railroads, telecommunications, and electric companies. Rules were filed for approval on February 4, 1983 and proof of acceptance of the rules were filed on December 8, 1983. Actual of dates documents created precede the filing dates. Certifications include letters affirming decisions made regarding the adopted rules and other administrative issues.

Container List

Box	Folder	Contents	Date
32	1	1959-T.J. Moss Tie Company Shannon County, 1959-509	1959-1962
32	2	Rules Adopted	February 4, 1983
32	3	Rules Adopted	December 8, 1983
32	4	Commission Rules	January 22, 1987
32	5	Certifications (includes oversized in Map Cabinet U, Drawer 1)	1979-1987