

IN THE SUPREME COURT OF MISSOURI

No. 83869

BOISE CASCADE CORPORATION,

Appellant,

v.

DIRECTOR OF REVENUE,

Respondent.

**Appeal from the Administrative Hearing Commission,
Honorable Sharon Busch, Commissioner**

RESPONDENT'S BRIEF

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JURISDICTIONAL STATEMENT

In its jurisdictional statement, appellant Boise Cascade Corporation asserts that this appeal from the Administrative Hearing Commission presents the question whether it “is a ‘taxpayer.’” Appellant’s Brief (App. Br.) at 8. That would be a simple question to answer – the AHC, and this court, would merely have to determine whether Boise Cascade filed a return and paid Missouri taxes. But Boise Cascade did not file a return and did not pay Missouri taxes that can be refunded. Actually, it has sued not as *a* taxpayer, but as *the* taxpayer entitled to refunds of taxes paid by someone else – other, albeit affiliated, corporations.

That clarification, however, does not affect this court’s jurisdiction; the question, however posed, still requires the construction of revenue laws, and thus falls within this court’s jurisdiction under Mo. Const., Art. V. § 3.

STATEMENT OF FACTS

The Director adopts the statement of facts set forth by appellant Boise Cascade Corporation. It is important, however, to clarify the relationships among the entities involved in this appeal.

This case involves taxes paid for tax years 1995, 1996, and 1997. The taxes at issue were not paid by Boise Cascade Corporation. They were paid by three companies affiliated with Boise Cascade: Boise Cascade Office Products Corporation; BCT, Inc.; and OAPI, Inc. *Stipulation of Facts*, R. 424-435, at ¶ 3.

After this Court decided *General Motors Corp. v. Director of Revenue*, 981 S.W. 2d 561 (Mo. banc 1998), Boise Cascade – *not* the corporations that had paid the 1995-97 taxes – filed consolidated corporate tax returns for what it calls “the Boise Cascade Group,” which includes, but is not limited to, the corporations that had previously paid taxes. *See App. Br.* at 9-10. In essence, Boise Cascade sought to withdraw the 1995-97 returns for and payments made by Office Products, BCT, and OAPI, and replace them with a single group return and a lower payment.

The Director of Revenue denied that attempt. *Stipulation*, ¶¶ 22, 24, 33, 36, 46, 49. The Administrative Hearing Commission affirmed that decision. R. 454.

POINTS RELIED ON

I.

The Administrative Hearing Commission did not err in denying Boise Cascade's refund claims because the decision was authorized by law and supported by competent and substantial evidence in that under § 143.631 Boise Cascade and its affiliates had a constitutionally adequate pre-deprivation remedy for challenging the constitutionality of § 143.413.3(1). [Responds to Point I of Appellant's Brief.]

McKesson Corp. v. Division of Alcoholic Beverages & Tobacco, 496 U.S. 18 (1990)

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Kraft General Foods, Inc. v. Iowa Dept. of Revenue, 505 U.S. 71 (1992)

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II.

The Administrative Hearing Commission did not err in denying Boise Cascade's claims for refund because that decision is authorized by law and supported by competent evidence in the record in that in § 143.801.1, Missouri provided appellant an adequate post-deprivation remedy. [Responds to portions of Points II and IV and to Point III of Appellant's Brief.]

McKesson Corp. v. Division of Alcoholic Beverages & Tobacco, 496 U.S. 18 (1990)

Section 143.801.1

III.

The Administrative Hearing Commission did not err in denying Boise Cascade’s claims for refund because that decision is authorized by law and supported by competent evidence in the record in that Missouri did not withdraw any post-deprivation remedy. [Responds to Point II of Appellant’s Brief.]

Reich v. Collins, 513 U.S. 106 (1994)

Section 143.801.1

Section 143.631.1

IV.

The Administrative Hearing Commission did not err in denying Boise Cascade’s claims for refund because that decision is authorized by law and supported by competent evidence in the record in that if appellant had no adequate remedy at law, it was entitled to sue for declaratory and injunctive relief prior to paying the taxes in dispute. [Responds to a portion of Point II of Appellant’s Brief.]

McKesson Corp. v. Division of Alcoholic Beverages & Tobacco, 496 U.S. 18 (1990)

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V.

The Administrative Hearing Commission did not err in denying Boise Cascade's claims for refund for 1995 because the claim for that refund was not timely under § 143.801.1 in that it was filed more than three years after the original return. [Responds to a portion of Point V of Appellant's Brief.]

Hamacher v. Director of Revenue, 779 S.W. 2d 565 (Mo. banc 1989)

Section 143.801.1

26 U.S.C. § 6513

ARGUMENT

Standard of Review

This is an appeal from a decision by the Missouri Administrative Hearing Commission (AHC). The AHC's decisions are upheld when authorized by law and supported by competent and substantial evidence upon the record as a whole, and when they are not clearly contrary to the reasonable expectations of the General Assembly.

See Becker Elec. Co. v. Director of Revenue, 749 S.W.2d 403, 405 (Mo. banc 1988); § 621.193, RSMo. 2000. This court, in essence, adopts the AHC's factual findings. *See Concord Publ'g House v. Director of Revenue*, 916 S.W.2d 186, 189 (Mo. banc 1996).

The AHC's decisions on questions of law are matters for this Court's independent judgment. *La-Z-Boy Chair Co. v. Director of Economic Development*, 983 S.W.2d 523, 524-25 (Mo. banc 1999); *Hewitt Well Drilling & Pump Service, Inc. v. Director of Revenue*, 847 S.W.2d 797, 797 (Mo. banc 1993).

Boise Cascade had the burden of proof before the AHC. *See* § 621.050.2, RSMo 2000.

Introduction

In *General Motors Corp. v. Director of Revenue*, 981 S.W. 2d 561 (Mo. banc 1998), this court held unconstitutional Missouri's limitation in § 143.431.3(1)¹ on the ability of some corporations to calculate corporate income taxes and file income tax returns as an affiliated group. In this appeal and *Eddie Bauer, Inc. v. Director of Revenue*, No. SC83870, being briefed and argued simultaneously, parent corporations and their subsidiaries seek refunds based on that decision, ignoring key procedural distinctions between their case and *General Motors*. There, the parent corporation filed a composite return at the outset and successfully challenged the Director's assessment of taxes calculated as if the affiliates had filed separately. Boise Cascade and Eddie Bauer could have taken that approach, but decided not to. Instead, the subsidiaries filed separate returns and paid taxes separately. The question is whether they nonetheless can retroactively obtain the benefit of the *General Motors* decision.

The law regarding such retroactive relief was established in a series of U.S. Supreme Court cases involving state taxation statutes that had been declared unconstitutional: *McKesson Corp. v. Division of Alcoholic Beverages & Tobacco*, 496 U.S. 18 (1990); *Harper v. Virginia Department of Revenue*, 509 U.S. 86 (1993); *Reich v. Collins*, 513 U.S. 106 (1994); and *Newsweek, Inc. v. Florida Department of Revenue*, 522 U.S. 442

¹ All references to Missouri statutes are to RSMo. 2000.

(1998). The key to the analysis comes from *McKesson*. There the Court observed that its precedents had already

establish[ed] that if a State penalizes taxpayers for failure to remit their taxes in a timely fashion, thus requiring them to pay first and obtain review of the tax's validity later in a refund action, the Due Process Clause requires the State to afford taxpayers a meaningful opportunity to secure postpayment relief for taxes already paid pursuant to a tax scheme ultimately found unconstitutional.

496 U.S. at 22. A state is free to offer predeprivation due process, and thus to preclude later suits:

The State may choose to provide a form of "predeprivation process," for example, by authorizing taxpayers to bring suit to enjoin imposition of a tax prior to its payment, or by allowing taxpayers to withhold payment, or by allowing taxpayers to withhold payment and then interpose their objections as defenses in a tax enforcement proceeding initiated by the State.

Id. at 38. If the state does not provide predeprivation process, instead relegating a taxpayers to a refund process, in that process

the State must provide taxpayers not only a fair opportunity to challenge the accuracy and legal validity of their tax obligation, but also a "clear and certain remedy" . . . for any erroneous or unlawful tax collection to ensure that the opportunity to contest the tax is a meaningful one.

Id. at 39 (footnote omitted), quoting *Atchison, T. & S. R. Co. v. O'Connor*, 223 U.S. 280, 285 (1912). *See also* 496 U.S. at 51.

As discussed below, Missouri law provided Boise Cascade and its affiliates both pre- and postdeprivation remedies. They failed to take advantage of those remedies, and are thus not entitled to relief on appeal.

I.

The Administrative Hearing Commission did not err in denying Boise Cascade’s refund claims because the decision was authorized by law and supported by competent and substantial evidence in that under § 143.631 Boise Cascade and its affiliates had a constitutionally adequate pre-deprivation remedy for challenging the constitutionality of § 143.413.3(1). [Responds to Point I of Appellant’s Brief.]

Under *McKesson*, Missouri could meet its due process obligations by providing a taxpayer with a predeprivation process:

The State may choose to provide a form of “predeprivation process,” for example, . . . by allowing taxpayers to withhold payment and then interpose their objections as defenses in a tax enforcement proceeding initiated by the State.

496 U.S. at 38. The question under *McKesson* is not whether a Missouri taxpayer takes advantage of an available predeprivation process; it is whether the taxpayer had that option under Missouri law.

Section 143.631 “allow[s] taxpayers to withhold payment and then interpose their objections as defenses in a tax enforcement proceeding initiated by the State.” It permits a taxpayer to calculate taxes itself, then pay only the taxes it calculates that it owes. Under § 143.611, the Director reviews the return and, if she disagrees with the calculation, assesses a deficiency – *i.e.*, initiates “a tax enforcement proceeding.” The taxpayer then has 60 days

in which to file a written protest. § 143.631.1. The taxpayer has a right to a hearing before the director. § 143.631.2. The taxpayer may withhold payment of the assessed taxes until there is a final determination as to the protest.²

Boise Cascade argues that § 143.631 does not meet the requirements of *McKesson* because it “does not provide an adequate, penalty-free predeprivation remedy under Boise Cascade’s circumstances.” App. Br. at 21 (emphasis omitted). To find a “penalty,” Boise Cascade points to the authorization for “additions” in § 143.751.1 and the Director’s inclusion of “additions” in the deficiency notices it issued in *General Motors*.³ But that argument fails to consider developments in the law between the time that the Director initially considered General Motors’ return and the point at which Boise Cascade’s affiliates filed the returns at issue.

² The statute permits, but does not require, the taxpayer to cut off the accrual of interest by making a deposit in the amount of the assessed taxes. § 143.631.3.

³ Boise Cascade does not complain about the provision for the payment of interest that is required by § 143.731.1. The omission is well-considered, for under Missouri law, interest is a neutral factor. Just as a taxpayer must pay interest on the amount of an underpayment, the Director must pay interest on the amount of an overpayment. *See* § 143.811.1. In both instances, the interest is paid at the prevailing prime rate. § 32.065.2. Interest is thus not a penalty, but merely a means of ensuring that neither the state nor the taxpayer benefits or suffers from delay in payment.

Section 143.751.1 does not impose additions in every instance where the Director calculates a higher tax owed. Rather, it provides for additions to taxes only when “any part of a deficiency is due to negligence or intentional disregard of rules or regulations.” Since well before any of the taxes at issue here were due (though not before the taxes at issue in *General Motors* were due), it has been clear that such provisions are to be construed to sanction additions to tax only where “the taxpayers could not have had a good faith belief that they were not subject to tax.” *Hewitt Well Drilling & Pump Serv., Inc. v. Director of Revenue*, 847 S.W. 2d 795, 799 (Mo. banc 1993). Such a narrow reading could hardly have been a surprise; this court observed that it was mandated by the already “well-settled rule that taxing statutes, especially those which impose penalties, are to be strictly construed against the taxing authority and in favor of the taxpayer.” *Id.* at 799, citing *Travelhost of Ozark Mountain Country v. Director Of Revenue*, 785 S.W.2d 541, 546 (Mo. banc 1990). *See also Conagra Poultry Co. v. Director of Revenue*, 862 S.W. 2d 915, 918 (Mo. banc 1993). Boise Cascade assumes that it would be required to pay additions, had it availed itself of the § 143.631 procedure and advanced the argument *General Motors* made, without addressing those issues.

The assumption that the Director would have successfully imposed additions is made more unlikely by the interposition of the Supreme Court’s decision in *Kraft General Foods, Inc. v. Iowa Dept. of Revenue*, 505 U.S. 71 (1992). As is apparent from *General Motors*, the underpinnings of the Missouri law had been removed by that 1992 decision – years before Office Products, BCT, and OAPI paid the taxes at issue here.

And the fact that the Director included additions in his deficiency notices to General Motors is irrelevant. The deficiencies and additions there were assessed for 1990 and 1991 – before *Kraft* or *Hewitt* was decided.

Given the demand that the provision for additions found in § 143.751(1) must be construed against the Director, Boise Cascade should not be permitted to merely assume that the Director would have successfully imposed penalties on the theory that Boise Cascade “intentional[ly] disregard[ed]” any Missouri rule or regulation. In fact, Boise Cascade could have used the protest mechanism provided in § 143.631, as did General Motors. That Boise Cascade chose not to use it does not now give it a constitutional claim.

II.

The Administrative Hearing Commission did not err in denying Boise Cascade’s claims for refund because that decision is authorized by law and supported by competent evidence in the record in that in § 143.801.1, Missouri provided appellant an adequate post-deprivation remedy. [Responds to portions of Points II and IV and to Point III of Appellant’s Brief.]

As an alternative to a predeprivation remedy, in the tax context *McKesson* permits a state to provide a postdeprivation remedy, *i.e.*, a means of contesting the validity of the tax after payment. Such a remedy must give taxpayers

a fair opportunity to challenge the accuracy and legal validity of their tax obligation, but also a “clear and certain remedy” . . . for any erroneous or unlawful tax collection to ensure that the opportunity to contest the tax is a meaningful one.

496 U.S. at 39 (footnote omitted), quoting *Atchison, T. & S. R. Co. v. O’Connor*, 223 U.S. at 285. Missouri provides such a means of contesting tax liability in its refund statute, § 143.801.1. Like the predeprivation procedure discussed above, this approach was available to Boise Cascade, but the company did not properly use it.

Section 143.801.1 permits a taxpayer to make a “claim for credit or refund of an overpayment.” Such a claim “shall be filed by the taxpayer within three years from the time the return was filed or two years from the time the tax was paid, whichever of such periods expires the later.” *Id.* Here, no taxpayer – not Office Products, BCT, nor OAPI – filed

such a claim. Only Boise Cascade – a separate, albeit parent corporation that did not timely file Missouri returns for the years at issue – filed amended returns (the formal means of seeking refunds). The AHC held that “neither the parent corporation nor the affiliated group was the ‘taxpayer’ who paid the taxes.” R. 454. That is correct.

Boise Cascade, of course, says that the AHC’s conclusion “is simply not true.” App. Br. at 37. It reaches that conclusion by pointing, first, to the parent’s role as agent for its affiliates. App. Br. at 36-37. But being an agent is insufficient.

An agent may calculate taxes, write a check, file returns, and take myriad other tax-related actions on behalf of a taxpayer principal. My personal income tax return may be prepared and filed by my accountant or by my lawyer – my agents. The check may be written by my accountant, lawyer, banker, or spouse – again, my agents. But I am still the taxpayer. The return still bears my name, states my tax liability, and is enforceable against me. I – not my accountant, lawyer, banker, spouse, or someone else – am entitled to a refund of any overpayment. My agent may seek a refund, filing an amended return. But it must be filed in my name, as the taxpayer. It must seek a refund to me of taxes I paid, not a refund to my agent.

What Boise Cascade claims, in essence, is that an amended return requesting a refund can be filed in the name of an agent, with the refund payable to the agent. Boise Cascade does not cite authority for nor explain the logic behind such a premise. The AHC’s conclusion that Boise Cascade was not a taxpayer that could obtain a refund is not defeated by the principal-agent relationship that Boise Cascade invokes.

Diverting momentarily from that theory, Boise Cascade argues in a single sentence that “[t]he Boise Cascade Group should be treated as a single entity as a matter of law, regardless of what ‘business name’ may appear at the top of the refund claims in dispute.” App. Br. at 37-38. But besides lacking any citation to authority, that argument ignores a point that is clear in the law, in the AHC decision, and in Boise Cascade’s brief: that affiliated corporations must make an affirmative and timely *election* in order to be “treated as a single entity.” See App. Br. at 30-33 (emphasis added). Boise Cascade explains in its Point III that the Missouri law held unconstitutional in *General Motors* precluded that election. But that does not lead to the conclusion that the “Boise Cascade Group” is a single entity as a matter of law.

With regard to postdeprivation relief, the existence of the limitation in § 143.431.3(1) put Boise Cascade in a difficult position – but not an impossible one. At the time it was calculating the taxes due from itself and its affiliates for the tax years at issue, Boise Cascade had three options. Two are discussed above. It could do as it did, *i.e.*, to have only three of its affiliates file returns, thus making them, but not the parent, taxpayers for purposes of the refund statute. And it could follow the course charted by *General Motors*, *i.e.*, to file a consolidated return and contest the validity of the limitation this court struck down in *General Motors*.

But if Boise Cascade had a real fear of defeat, and thus of the imposition of additions to the tax if it chose a predeprivation route, Boise Cascade had a postdeprivation option: to file returns and pay taxes *both* for the subsidiaries and for the group, then have

the subsidiaries seek refunds. That would have made Boise Cascade itself a taxpayer, entitled to a full refund if the limitation in § 143.431.3(1) were upheld. Office Products, BCT, and OAPI, too, would have been taxpayers, entitled to full refunds if the limitation was held to be unconstitutional.⁴

Under *McKesson*, and assuming, again, that its predeprivation remedy is coercive, Missouri merely has to make such a postdeprivation refund remedy available. The state can impose requirements and restrictions on the postdeprivation or refund remedy, so long as the scheme permits “meaningful” relief, *i.e.*, a full refund of the amount paid pursuant to the unconstitutional statute. One simple, obvious limit: refunds are available only to those who actually and timely pay taxes, *i.e.*, to taxpayers – not to their agents or affiliates. That Boise Cascade for whatever reason ignored that limitation and declined the opportunity to file in a way that would permit it to obtain a full refund of any overpayment does not create a constitutional problem.

III.

The Administrative Hearing Commission did not err in denying Boise Cascade’s claims for refund because that decision is authorized by law and

⁴ Again, as discussed in note 3, *supra*, the refunds would have come with interest.

supported by competent evidence in the record in that Missouri did not withdraw any post-deprivation remedy. [Responds to Point II of Appellant’s Brief.]

Boise Cascade argues separately that Missouri withdrew its postdeprivation process – the refund mechanism – contrary to *North Supply Co. v. Director of Revenue*, 29 S.W. 3d 378 (Mo. banc 2000), and the U.S. Supreme Court cases cited therein. When it chose not to use the predeprivation mechanism provided in § 143.631.1, Boise Cascade expected to be able to use the postdeprivation mechanism in § 143.801.1. Missouri could not close that door; it could not “declare, only after the disputed taxes have been paid, that no such remedy exists.” *Reich*, 513 U.S. at 108. But in contrast to Georgia, Missouri did not close the door. It was open then, and is open now, to refund requests from taxpayers who have paid more than the law can constitutionally require. The problem remains, as discussed above, that Boise Cascade was not a taxpayer.

The problem in *Reich* arose because, on its face, the Georgia law permitted a taxpayer to pay a disputed amount and then seek a refund. *See* 513 U.S. at 111. In fact, looking at that law, “no reasonable taxpayer would have thought that [the predeprivation remedies] represented, in light of the apparent applicability of the refund statute, the *exclusive* remedy for unlawful taxes.” *Id.* (emphasis in original). Georgia was barred from holding out that option to taxpayers, but then “declar[ing], after *Reich* and others paid the disputed taxes, that no remedy exists.” *Id.*

By contrast, not only has Missouri provided other remedies, as discussed above, it has done nothing to mislead taxpayers nor to change the rules for refunds. When Office

Products, BCT, and OAPI filed their 1995, 1996, and 1997 returns, refunds were available only to taxpayers, just as they are today. That Boise Cascade did not realize until too late that it could not ignore both the corporate form it chose to use and the nature of the returns it chose to file is not a change by Missouri. It is a change by Boise Cascade. Neither *Reich* nor any other precedent Boise Cascade cites supports the premise that a company's failure to comprehend the obvious meaning of "taxpayer" can justify a post-hoc judicial declaration that refunds are available to a company that could have filed returns adequate to qualify for a refund, but chose not to.

IV.

The Administrative Hearing Commission did not err in denying Boise Cascade's claims for refund because that decision is authorized by law and supported by competent evidence in the record in that if appellant had no adequate

remedy at law, it was entitled to sue for declaratory and injunctive relief prior to paying the taxes in dispute. [Responds to a portion of Point II of Appellant’s Brief.]

As discussed above in Point I, in § 143.631 Missouri provided Boise Cascade a constitutionally adequate predeprivation process. But such a statutory process is not the only predeprivation procedure deemed constitutionally sufficient in *McKesson*. A state may also permit taxpayers to contest the validity of taxes “by authorizing taxpayers to bring suit to enjoin imposition of a tax prior to its payment.” 496 U.S. at 38. Such suits are allowed in Missouri in circumstances that may be present here – depending on the answers to the questions addressed above.

This court has heard suits seeking declaratory and injunctive relief, alleging the unconstitutionality of a statute and seeking to enjoin the state from collecting the illegal tax. *E.g., Associated Indus. of Mo. v. Director of Revenue*, 857 S.W. 2d 182 (Mo. banc 1993), *reversed on other grounds*, 511 U.S. 641 (1994). Nonetheless, suits against the state to enjoin the collection of taxes are often barred, *see, e.g., Buck v. Legett*, 813 S.W. 2d 872, 875 (Mo. banc 1991). That is the result not of some statutory or constitutional provision, but because declaratory and injunctive relief are not available when there is an adequate statutory remedy. And for disputes over the legality of taxes, there is usually an adequate statutory remedy. *See, e.g., id.; Westglen Village Assoc. v. Leachman*, 654 S.W. 2d 897, 899-900 (Mo. banc 1983); *B&D Invest. Co. v. Schneider*, 646 S.W. 2d 759, 763 (Mo. banc 1983); *Cupples-Hesse Corp. v. Bannister*, 322 S.W. 2d 817, 821 (Mo. 1959).

Whether equitable relief is available here is dependent on the answers the court gives to the questions posed above. Boise Cascade claims that its predeprivation remedy through § 143.631 was inadequate. Thus it would not bar injunctive relief. Boise Cascade is barred from a postdeprivation refund remedy because it was not a taxpayer. Were the dual-payment option discussed in Point II above not available, Boise Cascade would lack an adequate remedy at law – and thus be eligible to seek declaratory and injunctive relief. Under *McKesson*, that would have been constitutionally sufficient.

V.

The Administrative Hearing Commission did not err in denying Boise Cascade's claims for refund for 1995 because the claim for that refund was not timely under § 143.801.1 in that it was filed more than three years after the original return. [Responds to a portion of Point V of Appellant's Brief.]

Because it was irrelevant, given the AHC's broader holdings, the AHC suggested but did not hold that Boise Cascade's claim for a refund of 1995 taxes was not timely filed. In its brief, Boise Cascade in essence concedes that the claim was filed more than "three years from the time the return was filed," § 143.801.1, but relies on the holding in *Hamacher v. Director of Revenue*, 779 S.W. 2d 565 (Mo. banc 1989). In *Hamacher*, the court imported language from federal law. It change the language and effect of the limitation in § 143.801.1, reading "within three years from the time the return was filed" to mean within three years from the date on which the return was statutorily due. The opposite conclusion would penalize taxpayers who voluntarily file before April 15.

In relying on *Hamacher*, Boise Cascade fails to address a notable distinction between that case and its own. Office Products, BCT, and OAPI did not file their returns early. Instead, they filed late. That was permissible; they had obtained extensions.

The language this court imported from the federal statute, 26 U.S.C. § 6513, does not permit the reading the Boise Cascade asserts. In fact, its last sentence expressly precludes that reading: "For purposes of this subsection, the last day prescribed for filing the return or paying the tax shall be determined *without regard to any extension of time*

granted the taxpayer and without regard to any election to pay the tax in installments.”

(Emphasis added.) Were it to become a legitimate question in this case, Boise Cascade could not rely on *Hamacher*, and, in turn, 26 U.S.C. § 6513, to make timely the “amended” 1995 return it filed more than three years after Office Products, BCT, and OAPI filed the returns that Boise Cascade sought to replace.

CONCLUSION

For the reasons stated above, the decision of the Administrative Hearing Commission should be affirmed and the request by Boise Cascade for refunds of taxes paid by affiliated corporations should be denied.

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that two copies of the foregoing brief were mailed, postage prepaid, via United States mail, on this 30th day of November, 2001, to:

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Certification of Compliance with Rule 84.06(b) and (c)

The undersigned hereby certifies that on this 30th day of November, 2001, one true and correct copy of the foregoing brief, and one disk containing the foregoing brief, were mailed, postage prepaid, to:

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The undersigned certifies that the foregoing brief complies with the limitations contained in Rule 84.06(b), and that the brief contains 5,523 words.

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