

OPINION SUMMARY

MISSOURI COURT OF APPEALS EASTERN DISTRICT

STATE OF MISSOURI, ex rel.)	No. ED94904
SLAH, L.L.C.,)	
)	
Respondent,)	Appeal from the Circuit Court
)	of St. Louis County
v.)	
)	
CITY OF WOODSON TERRACE,)	Honorable Larry L. Kendrick
MISSOURI, A MUNICIPAL)	
CORPORATION,)	
)	
Appellant.)	Filed: March 29, 2011

The City of Woodson Terrace (the City) appeals from the trial court's judgment finding that Sections 94.270.3, RSMo 2004, and 94.270.6, RSMo 2005, prohibit the City from imposing a hotel license tax rate in excess of \$13.50 per night on SLAH, LLC (SLAH), a limited liability company operating the St. Louis Airport Hilton Hotel located within the City. The City contends Section 139.031, RSMo 2004, provides the exclusive remedy for SLAH to challenge the City's tax rates and precludes SLAH from seeking equitable relief in this matter. The City further submits that the statutory restrictions imposed by the legislature on the City's ability to set its hotel license tax rate violate provisions of the Missouri Constitution.

AFFIRMED.

Finding that SLAH is not limited to the remedy provided under Section 139.031 and may seek declaratory relief with regard to the City's hotel license tax rate, and further holding that neither Section 94.270.3 nor Section 94.270.6 violates the Missouri Constitution, we affirm the trial court's judgment.

Opinion by: Kurt S. Odenwald, P.J., Robert G. Dowd, Jr., J., and Lucy D. Rauch, Sp. J., Concur

Attorney for Appellant: Kevin O'Keefe, Edward J. Sluys and Frank J. Vatterott

Attorneys for Respondent: David R. Bohm and Laura Gerdes Long

THIS SUMMARY IS NOT PART OF THE OPINION OF THE COURT. IT HAS BEEN PREPARED FOR THE CONVENIENCE OF THE READER AND SHOULD NOT BE QUOTED OR CITED.