MISSOURI COURT OF APPEALS
WESTERN DISTRICT

SEBA, LLC

APPELLANT,

v.

DIRECTOR OF REVENUE

RESPONDENT.

DOCKET NUMBER WD83083

DATE: June 9, 2020

Appeal From:

Administrative Hearing Commission

Appellate Judges:

Division Two: Mark D. Pfeiffer, Presiding Judge, Alok Ahuja, Judge and Gary D. Witt, Judge

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Attorneys:

Grace E. Shemwell and Ronald E. Hack, St. Louis, MO, for appellant.

Thomas A. Houdek and Emily A. Dodge, Jefferson City, MO, for respondent.

MISSOURI APPELLATE COURT OPINION SUMMARY

MISSOURI COURT OF APPEALS
WESTERN DISTRICT

SEBA, LLC, APPELLANT,
v.
DIRECTOR OF REVENUE, RESPONDENT.

WD83083 Administrative Hearing Commission

Before Division Two Judges: Mark D. Pfeiffer, Presiding Judge, Alok Ahuja, Judge and Gary D. Witt, Judge

Appellant SEBA, LLC ("SEBA") appeals from the Administrative Hearing Commission ("Commission") finding that SEBA is liable for unpaid sales tax and additions to sales tax and statutory interest. The Commission found that SEBA underpaid its sales tax during the period of the Department of Revenue's ("Department") audit. The Commission found that because SEBA was negligent in maintaining its business records it was subject to an addition to tax penalty.

TRANSFERRED TO THE MISSOURI SUPREME COURT.

Division Two holds:

To address the merits of this appeal, we must construe the meaning of "negligence" as it pertains to Chapter 144 (the sales tax law). The Missouri Constitution vests exclusive jurisdiction in the Missouri Supreme Court for the construction of the revenue laws of this state, and thus, we transfer this appeal to the Missouri Supreme Court pursuant to article 5, section 11.

Opinion by: Gary D. Witt, Judge June 9, 2020

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