OPINION SUMMARY
MISSOURI COURT OF APPEALS EASTERN DISTRICT

DIVISION FOUR

LAUREL APARTMENTS MASTER TENANT, LLC, AND LAUREL HOTEL MASTER TENANT, LLC, Respondents, v. CITY OF SAINT LOUIS, MISSOURI, AND GREGORY F.X. DALY, COLLECTOR OF REVENUE FOR THE CITY OF ST. LOUIS, Appellants.	)	ED113753 Filed: July 21, 2026

Appeal from the Circuit Court of the City of St. Louis
The Honorable Joseph P. Whyte

SUMMARY:
The Collector appeals the trial court's judgment granting Respondents a declaratory judgment that the historic tax credits (HTCs) Respondents received after rehabilitated the historic Laurel building in downtown St. Louis were not subject to the City's earnings tax ordinance.

AFFIRMED.

DIVISION FOUR HOLDS:
First, section 139.031.1's protest provision does not apply here because Respondents' estimated earnings tax payments were not disputed tax assessments and the protest provision applies only to *disputed* tax assessments. Second, Respondents' City earnings tax returns constituted a "written application" for refunds under section 139.031.5 because the returns were in writing, stated the amount of the requested refunds, and identified the basis for the refunds. Finally, under the plain language of section 92.111 and pursuant to I.R.C. section 50(d), we find the HTCs are not earned income subject to section 92.111's earnings tax.

Opinion by: James M. Dowd, Judge
Rebeca Navarro-McKelvey, Presiding Judge; Gary M. Gaertner, Jr., Judge, concur.

Attorney for Appellants: David H. Luce, Zachary R. McMichael, and Karl A. Borgsmiller

Attorney for Respondents: Elkin L. Kistner and William Kistner

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.