

Saint Louis  
**COUNTY**  
**REVENUE**

*Charlie A. Dooley*  
*County Executive*

*Eugene K. Leung*  
*Director of Revenue*

September 25, 2006

«Company»  
«Address 1»  
«City» «State» «PostalCode»

Re: St. Louis County Gross Utility Tax

Dear Sir or Madam:

On August 8, 2006, the Missouri Supreme Court invalidated the Municipal Telecommunications Business License Tax Simplification Act (“the Act”), Sections 92.074 et. seq. RSMo Supp. 2005. The court found that one provision of the Act was a special law in violation of the Missouri Constitution, and that the Act was therefore invalid in its entirety pursuant to the dictates of the Act itself.

In reliance on the Act, the St. Louis County Council (“Council”) had enacted a telecommunications business license tax requiring payment of that tax in lieu of the utilities gross receipts tax set forth in Sections 502.150-502.157 SLCRO 1974 as amended (enclosed). The gross receipts tax applies to utilities engaged in the business of furnishing or supplying exchange telephone service in the part of St. Louis County outside incorporated cities. Because the Act is invalid from its inception, telecommunications companies are subject to the gross utilities tax, which has been in effect continuously since 1969.

Enclosed is a return form. Please copy the form as necessary and submit returns for each month you have been in business in St. Louis County. Please file the form and remit the tax to the St. Louis County Department of Revenue, Division of Licensing, 41 S. Central, Clayton, Mo. 63105. Should you have any questions about the form, please contact Terry Talley at 314-615-4982. For other questions, please contact Assoc. County Counselor Cindy Hoemann at 314-615-2591.

Yours very truly,

Eugene Leung  
Director of Revenue

Encl.