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Prior to joining Tueth Keeney in 2017, Jim Layton was Missouri's Solicitor General. In that role, he was appellate counsel for the Missouri Department of Revenue, handling dozens of tax appeals. He has argued nearly 40 state tax cases in the Missouri Supreme Court, and one in the U.S. Supreme Court. Among the tax appeals Jim has argued are:

Income tax

- *Director of Revenue v. CoBank*, 531 U.S. 316 (2001), regarding state taxation of a "federal instrumentality."
- *Manzara v. State*, 343 SW3d 656 (Mo. 2011), regarding standing to challenge the grant of tax credits.
- *Yates v. Director of Revenue*, 279 SW3d 215 (Mo.App. W.D. 2009), regarding residency for income tax.
- *ABB v. Director of Revenue*, 215 SW3d 85 (Mo. 2007) and *Medicine Shoppe International v. Director of Revenue*, 156 SW3d 333 (Mo. 2005), regarding apportionment of business income.
- *ACME Royalty v. Director of Revenue* and *Gore Enterprise Holdings v. Director of Revenue*, 96 SW3d 72 (Mo. 2002), regarding what constitutes doing business in Missouri.

Sales and use tax

- *Office Depot v. Director of Revenue*, 484 SW3d 793 (Mo. 2016), *Emerson Electric v. Director of Revenue*, 204 SW3d 642 (Mo. 2006), and *Custom Hardware v. Director of Revenue*, 358 SW3d 54 (Mo. 2012), regarding what constitutes "use" of property in Missouri.
- *Five Delta Alpha v. Director of Revenue*, 458 SW3d 818 (Mo. 2015), regarding what constitutes a "sale" for purposes of the resale exemption.
- *Dillard's v. Director of Revenue* and *Circuit City Stores v. Director of Revenue*, 438 SW3d 397 (Mo. 2014), regarding sales taxes on transactions that are later "written off."
- *Featherston v. Director of Revenue*, 412 SW3d 221 (Mo. 2013), regarding use tax on in-state purchases not covered by sales tax.
- *Western Blue Print v. Director of Revenue*, 311 SW3d 789 (Mo. 2010): regarding what is a retail sale.
- *Great Southern Bank v. Director of Revenue*, 269 SW3d 22 (Mo. 2008), and *Cook v. Director of Revenue*, 414 SW3d 451 (Mo. 2013), regarding the "taken in trade" exemption.
- *Midwest Acceptance v. Director of Revenue*, 183 SW3d 579 (Mo. 2006), regarding tax credits available to S corporations.
- *Southwestern Bell Telephone v. Director of Revenue*, 182 SW3d 226 (Mo. 2005), regarding exemptions for machinery and equipment.
- *Kirkwood Glass v. Director of Revenue*, 166 SW3d 583 (Mo. 2005), regarding constitutionality of use tax.

Other taxes

- *Southwestern Bell Telephone v. Dir of Revenue*, 454 SW3d 871 (Mo. 2015), regarding franchise tax on corporation operating in Missouri through a limited partnership.
- *St. Louis County v. Prestige Travel*, 344 SW3d 708 (Mo. 2011), regarding constitutionality of hotel and tourism taxes.
- *Insurance Co. of State of Pa. v. Director of Revenue*, 269 SW3d 32 (Mo. 2008), regarding timeliness of premium tax refund requests.