

Larry Dannemiller

From: "Larry Dannemiller" <larry@dannemiller.us>
To: "ALL CLIENTS" <LARRY@DANNEMILLER.US>
Sent: Tuesday, April 01, 2014 3:02 PM
Attach: Panther II Transportation - Memorandum_20130621_090223622.PDF
Subject: Fw: DUMP TRUCK CARRIER CONFERENCE AMICUS BRIEF re: Fw: Panther II Transportation, Inc. v. Village of Seville Board of Income Tax Review, et al.

BULLETIN

On June 21, 2013 an Amicus Brief (attached) was filed by attorney Michael Briley on behalf of the DUMP TRUCK CARRIERS CONFERENCE (a registered trade name of Dannemiller Associates, Inc.) in support of Panther II Transportation's litigation to stop the Village of Seville, Ohio from continuing to impose a "net profits tax" for operating in their municipality. Briefs were also filed by other motor carrier associations and entities.

It was believed by Panther, and those supporting Panther, that the Ohio General Assembly's decision many years ago to regulate trucking companies on a statewide basis, specifically in R.C. 4921.25, eliminates regulation at a local government level and that motor carriers are not subject to local municipal taxes, including "net profits taxes". This was an important issue. Conjure the idea of all approximately 600 Ohio municipalities applying local taxes to motor carriers who operate in their jurisdiction.

GOOD NEWS - On March 19, 2014, the Supreme Court of Ohio held that existing state of Ohio statute pre-empted municipalities from taxing the income of motor carriers. This was a huge win for the motor carriers. Our thanks go to Michael Briley, John Alden and other attorneys whose excellent pleadings and argument before the Supreme Court produced this favorable decision. Well Done!

Larry Dannemiller

DANNEMILLER ASSOCIATES, INC.

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