

BULLETIN

For your information, enclosed is an Amicus Brief 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 ongoing litigation to stop the Village of Seville, Ohio from continuing to impose a "net profits tax" for operating in their municipality. A similar brief was filed by attorneys John L Alden and Tony Palmer of Aldenlaw on behalf of the Ohio Trucking Association.

It is 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 is an important issue. Conjure the idea of all approximately 600 Ohio municipalities applying local taxes to motor carriers who operate in their jurisdiction.

I will advise of further developments.

Have a nice weekend.

Larry Dannemiller

DANNEMILLER ASSOCIATES, INC.

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