

Honorable Frank Bild

the tax. The point upon which the resolution of your question turns, therefore, is whether or not this amendment to the assessment formula--without an increase in the rate of the current levy--constitutes the levying of a tax not authorized by law or an increase in the current levy of an existing tax by St. Louis County such that voter approval would be required.

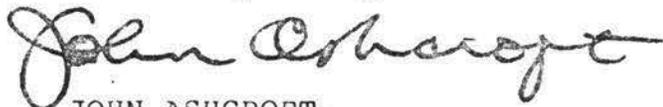
While we know of no prior Missouri decisions bearing on the precise point, we believe that the plain wording of Art. X, § 22(a) excludes this type of assessment procedure modification from the requirement of voter approval contained in that section.

CONCLUSION

It is the opinion of this office that the change by the St. Louis County Board of Equalization in the formula for calculation of the merchants' and manufacturers' tax does not constitute an increase in the levy of an existing tax or the imposition of a new tax and need not, therefore, be submitted for voter approval according to the Hancock Amendment.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Christopher M. Lambrecht.

Yours very truly,



JOHN ASHCROFT
Attorney General