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February 24, 2000

OPINION LETTER NO. 238-2000

The Honorable Claire C. McCaskill
Missouri State Auditor
State Capitol Building
Jefferson City, MO 65101

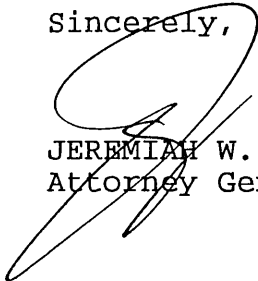
Dear Auditor McCaskill:

You have submitted to us a fiscal note and fiscal note summary prepared pursuant to Section 116.175, RSMo, concerning a proposed constitutional amendment regarding the taxation of electricity and natural gas. The fiscal note summary that you submitted is as follows:

Total revenues produced by enactment of electricity and natural gas replacement taxes are intended to be equal or less than such local tax revenues produced in calendar year 2000. State costs to implement this proposal are minimal; local costs are unknown. Increases in replacement tax rates must be voter-approved.

Pursuant to Section 116.175, we approve the legal content and form of the fiscal note summary. Since our review of the fiscal note summary is mandated by statute, no action we take with respect to such review should be construed as an endorsement of the petition or as the expression of any view regarding the objectives of its proponents.

Sincerely,



JEREMIAH W. (JAY) NIXON
Attorney General