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February 14, 2006

OPINION LETTER NO. 80-2006

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

Dear Auditor McCaskill:

This office received your letter of February 14, 2006, submitting a fiscal note and fiscal note summary prepared under Section 116.175, RSMo, for an initiative petition to adopt a new section of the Constitution of Missouri, to be known as Section 37(b) of Article IV, relating to a tobacco tax (blue paper). The fiscal note summary that you submitted is as follows:

Additional taxes of four cents per cigarette and twenty percent of the manufacturer's invoice price on other tobacco products generates an estimated \$351 - \$499 million annually for tobacco control programs, healthcare for low income Missourians, and payments for services provided to Missouri Medicaid beneficiaries and uninsured Missourians. Local governmental fiscal impact is unknown.

Under Section 116.175, we approve the legal content and form of the fiscal note summary. Because our review of the fiscal note summary is mandated by statute, no action that 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.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jeremiah W. Nixon", written over a circular stamp or seal.

JEREMIAH W. (JAY) NIXON
Attorney General