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June 25, 2009

OPINION LETTER NO. 136-2009

The Honorable Susan Montee
Missouri State Auditor
State Capitol, Room 121
Jefferson City, MO 65101

Dear Auditor Montee:

This office received your letter of June 17, 2009, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for House Joint Resolution No. 15. The fiscal note summary that you submitted is as follows:

The number of qualified former prisoners of war and the amount of each exemption are unknown, however, because the number who meet the qualifications is expected to be small, the cost to local governmental entities should be minimal. Revenue to the state blind pension fund may be reduced by \$1,200.

Under § 116.175.4, RSMo, 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 joint resolution or as the expression of any view regarding the objectives of its proponents.

Very truly yours,

CHRIS KOSTER
Attorney General