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December 30, 2009

OPINION LETTER NO. 278-2009

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

Dear Auditor Montee:

This office received your letter of December 24, 2009, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Marc H. Ellinger (version 2a). The fiscal note summary that you submitted is as follows:

The proposal could eliminate certain city earnings taxes. For 2010, Kansas City and the City of St. Louis budgeted earnings tax revenue of \$199.2 million and \$141.2 million, respectively. Reduced earnings tax deductions could increase state revenues by \$4.8 million. The total cost or savings to state and local governmental entities is unknown.

Under § 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,

CHRIS KOSTER  
Attorney General