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December 10, 2010

OPINION LETTER NO. 104-2010

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 3, 2010, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Richard LaViolette. The fiscal note summary that you submitted is as follows:

Prohibiting the levy of tangible personal property taxes by local governments would eliminate or reduce funding for local governmental services, including public schools. State governmental services to the blind could lose funding. The estimated revenue reduction to state and local governmental entities could exceed \$1.1 billion annually.

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,

A handwritten signature in black ink that reads "Chris Koster" in a cursive style.

CHRIS KOSTER  
Attorney General