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May 26, 2010

OPINION LETTER NO. 72-2010

Honorable Robin Carnahan
Missouri Secretary of State
James C. Kirkpatrick State Information Center
600 West Main Street
Jefferson City, MO 65101

Dear Secretary Carnahan:

You have submitted a proposed fair ballot language statement for the initiative petition relating to earnings taxes. The fair ballot language statement, prepared pursuant to § 116.025, RSMo, is as follows:

A “yes” vote will amend Missouri law to repeal the authority of certain cities to use earnings taxes to fund their budgets. The amendment further requires voters in cities that currently have an earnings tax, St. Louis and Kansas City, to approve continuation of such tax at the next general municipal election and at an election held every five years or to phase out the tax over a period of ten years.

A “no” vote will not change the current Missouri law regarding earnings taxes.

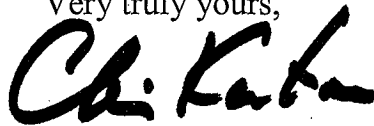
If passed, this measure will impact taxes by removing the ability of cities to fund their budgets through earnings taxes. The only exception is that voters in cities that currently have an earnings tax may vote to continue such taxes.

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Pursuant to § 116.025, RSMo, we approve the legal content and form of the proposed fair ballot language statement.

Because our review of the fair ballot language statement is mandated by statute, no action we take with respect to such review should be construed as an endorsement of the initiative petition, nor 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". The signature is written in a cursive, slightly stylized font.

CHRIS KOSTER
Attorney General