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January 9, 2012

OPINION LETTER NO. 31-2012

The Honorable Thomas A. Schweich
Missouri State Auditor
State Capitol, Room 121
Jefferson City, MO 65101

Dear Auditor Schweich:

This office received your letter of December 29, 2011, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Mark Reading, (version 4). The fiscal note summary that you submitted is as follows:

The proposal has no direct fiscal impact (change in costs, savings, or revenues) for state and local governmental entities since it enacts enabling legislation allowing the establishment of local tobacco taxes only if submitted to and approved by voters. Escrow fund changes may result in an unknown increase in future state revenue.

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 initiative petition or as the expression of any view regarding the objectives of its proponents.

Very truly yours,

A handwritten signature in blue ink that reads "Chris Koster".

CHRIS KOSTER
Attorney General

OP-2011-0289