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December 6, 2013

OPINION LETTER NO. 102-2013

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 November 26, 2013, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Aaron Willard, version 1 (14-059). The fiscal note summary that you submitted is as follows:

The potential costs or savings to state and local governmental entities is unknown. Legislative, administrative and potential legal decisions made will impact the dollar amount of tax credits issued, authorized or approved and what if any reduction will occur in the individual income tax rate(s).

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-2013-0133