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December 16, 2013

OPINION LETTER NO. 108-2013

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 December 6, 2013, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Aaron Willard (14-061). The fiscal note summary that you submitted is as follows:

State government entities estimate this proposal could reduce total state revenue by \$1.5 billion in the first full effective fiscal year. If a decrease occurs, the legislature is authorized but not required to make changes to the state sales tax to offset lost revenue and renew changes each year thereafter.

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-2013-0150