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January 6, 2014

OPINION LETTER NO. 11-2014

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 30, 2013, submitting a revised fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Aaron Willard (14-078). The fiscal note summary that you submitted is as follows:

State government entities estimate this proposal reduces state revenue by several billion dollars during the first two affected fiscal years. The legislature is required to increase state sales tax revenue to replace a calculated decrease in net individual income tax revenue resulting from this proposal and recalculate and renew changes yearly.

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

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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". The signature is fluid and cursive, with a long horizontal stroke at the end.

CHRIS KOSTER
Attorney General