



ATTORNEY GENERAL OF MISSOURI

JEFFERSON CITY  
65102

CHRIS KOSTER  
ATTORNEY GENERAL

P.O. Box 899  
(573) 751-3321

January 23, 2014

OPINION LETTER NO. 42-2014

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 January 13, 2014, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Marc Ellinger (14-097). The fiscal note summary that you submitted is as follows:

Taxes and fees collected annually under the proposal are used to calculate permanent reductions to the individual income tax rate. This process over several decades could eliminate the individual income tax, which would be approximately \$6 billion in annual revenue based on current collections. Whether the proposal will be revenue neutral cannot be determined.

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-2014-0031