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February 24, 2014

OPINION LETTER NO. 70-2014

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 February 20, 2014, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Marc Ellinger (14-120). The fiscal note summary that you submitted is as follows:

Annual state revenue may initially decrease by \$20 million to \$49 million due to individual income tax revenue decreasing by more than the increased revenue from the proposal's provisions. In subsequent years, if the revenue collected from the proposal's provisions exceed those collected in the immediate preceding fiscal year, additional unknown decreases may occur.

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-2014-0072