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April 10, 2014

OPINION LETTER NO. 77-2014

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 March 31, 2014, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Khristine Heisinger (14-127). The fiscal note summary that you submitted is as follows:

State government revenue will increase by approximately \$150 million annually from the tax changes in this proposal. State government revenue from the Master Settlement Agreement may decrease by an unknown amount annually up to approximately \$135 million depending on dispute and litigation outcomes. The potential fiscal impact to local governments is unknown.

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-2014-0083