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January 3, 2017

OPINION LETTER NO. 54-2017

The Honorable Nicole Galloway
Missouri State Auditor
State Capitol, Room 121
Jefferson City, MO 65101


Dear Auditor Galloway:

This office received your letter of December 22, 2016, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Richard Von Glahn, version 7 (18-079). The fiscal note summary that you submitted is as follows:

State and local governments estimate no direct costs or savings from the proposal, but operating costs could increase by an unknown annual amount that could be significant. State and local government tax revenue could change by an unknown annual amount ranging from a \$9.5 million decrease to a \$347 million increase depending on business decisions.

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,


CHRIS KOSTER
Attorney General

OP-2016-0348