



ATTORNEY GENERAL OF MISSOURI
ANDREW BAILEY

December 21, 2023

OPINION LETTER NO. 439-2023

The Honorable Scott Fitzpatrick
Missouri State Auditor
State Capitol, Room 229
Jefferson City, MO 65101

Dear Auditor Fitzpatrick:

This office received your letter of December 11, 2023, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Deidre Hirner, 2024-171. The fiscal note summary that you submitted is as follows:

State and local governmental entities estimate no direct costs or savings. Attempts to implement a local tobacco tax, or to modify an existing local tobacco tax, could result in changes in revenue or increased election related or other costs for these entities that cannot be estimated.

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. Furthermore, our review under § 116.175.4 does not examine the fairness or sufficiency of the estimated fiscal impact.

Very truly yours,


ANDREW BAILEY
Attorney General