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December 19, 2011

OPINION LETTER NO. 178-2011

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 December 9, 2011, submitting a fiscal note and fiscal note summary prepared under § 116.175, RSMo, for an initiative petition submitted by Mark Reading (version 1). The fiscal note summary that you submitted is as follows:

This proposal has no fiscal impact (change in costs, savings, or revenues) for state and local governmental entities as it will only enact enabling legislation allowing the establishment of local tobacco taxes that may or may not be submitted to and approved by voters.

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-2011-0238