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February 18, 2011

OPINION LETTER NO. 54-2011

The Honorable Robin Carnahan  
Missouri Secretary of State  
James C. Kirkpatrick State Information Center  
600 West Main Street  
Jefferson City, MO 65101

Dear Secretary Carnahan:

This opinion letter responds to your request dated February 16, 2011, for our review under § 116.334, RSMo, of a revised proposed summary statement prepared for the petition submitted by Marc Ellinger regarding a proposed constitutional amendment to amend Article X of the Missouri Constitution (version 4a). The proposed summary statement is as follows:

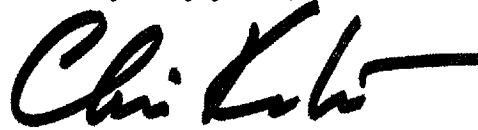
Shall the Missouri Constitution be amended to:

- eliminate taxes paid by individuals based on income or earnings and state sales and use taxes, including taxes paid by corporations and individuals, with certain exceptions;
- require the legislature to impose an expanded state sales tax to include all sales and services to individuals, and allow the legislature to increase this tax up to 7%, with certain exceptions;
- require that low income individuals be given tax rebates or credits for certain purchases; and
- prohibit the legislature from creating, or businesses and individuals from using, certain tax credits?

The Honorable Robin Carnahan  
Page 2

Pursuant to § 116.334, RSMo, we approve the legal content and form of the proposed statement. Because our review of the statement is mandated by statute, no action that we take with respect to such review should be construed as an endorsement of the petition, nor as the expression of any view regarding the objectives of its proponents.

Very truly yours,

A handwritten signature in black ink, appearing to read "Chris Koster", with a long horizontal flourish extending to the right.

**CHRIS KOSTER**  
Attorney General