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February 24, 2000

OPINION LETTER NO. 234-2000

The Honorable Claire C. McCaskill  
Missouri State Auditor  
State Capitol Building  
Jefferson City, MO 65101

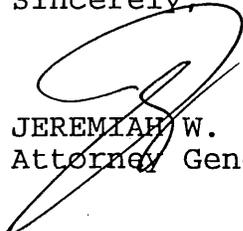
Dear Auditor McCaskill:

You have submitted to us a fiscal note and fiscal note summary prepared pursuant to Section 116.175, RSMo, concerning a proposed constitutional amendment regarding the taxation of electricity. The fiscal note summary that you submitted is as follows:

Revenues produced by the General Assembly's enactment of electricity replacement taxes are intended to be equal or less than local electricity tax revenues produced in calendar year 2000. State costs to implement this proposal are minimal; local costs are unknown. Any increase in replacement tax rates must be voter-approved.

Pursuant to Section 116.175, we approve the legal content and form of the fiscal note summary. Since our review of the fiscal note summary is mandated by statute, no action we take with respect to such review should be construed as an endorsement of the petition or as the expression of any view regarding the objectives of its proponents.

Sincerely,



JEREMIAH W. (JAY) NIXON  
Attorney General