



ATTORNEY GENERAL OF MISSOURI

JEFFERSON CITY

65102

JEREMIAH W. (JAY) NIXON
ATTORNEY GENERAL

P. O. Box 899
(573) 751-3321

November 26, 2001

OPINION LETTER NO. 231-2001

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

Dear Secretary Blunt:

On November 16, 2001, you submitted to us a summary statement for the petition submitted by Blitz Bardgett & Deutsch relating to standard of living. The summary statement, prepared pursuant to Section 116.334, RSMo Supp. 1999, is as follows:

Shall Section 143.141, RSMo, be amended to provide a Missouri standard of living deduction in determining Missouri taxable income for a resident individual taxpayer, for taxpayers who do not elect to itemize deductions, a deduction of eight thousand six hundred twelve dollars, and for taxpayers filing joint federal income tax returns, including a qualified widow/widower, a deduction of seventeen thousand two hundred twenty-four dollars, for all taxable years beginning January 1, 2003, subject to increase by the cumulative increase in the consumer price index beginning January 1, 2004?

Pursuant to Section 116.334, we approve the legal content and form of the proposed statement. Since our review of the statement 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,

A handwritten signature in black ink, appearing to read "Jay Nixon", written over a horizontal line.

JEREMIAH W. (JAY) NIXON
Attorney General