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March 20, 2002

OPINION LETTER NO. 102-2002

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

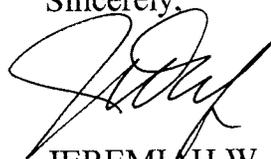
Dear Auditor McCaskill:

By letter dated March 14, 2002, you have submitted a fiscal note and fiscal note summary prepared pursuant to Section 116.175, RSMo, concerning the initiative petition related to tobacco taxes (version 1) The fiscal note summary which you submitted is as follows:

An additional tax of two and one-half cents per cigarette and an additional tax of twenty percent of the manufacturer's invoice price for tobacco products other than cigarettes would generate net annual state revenues of approximately \$312,843,000; local fiscal impact, if any, is unknown.

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