



ATTORNEY GENERAL OF MISSOURI

JEREMIAH W. (JAY) NIXON
ATTORNEY GENERAL

JEFFERSON CITY
65102

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

December 19, 2003

OPINION LETTER NO. 163-2003

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

Dear Auditor McCaskill:

By letter dated December 11, 2003, you have submitted a fiscal note and fiscal note summary prepared pursuant to Section 116.175, RSMo 2000, concerning the initiative petition proposal relating to the Education and Health Care Protection Amendment (constitutional version 2). The fiscal note summary which you submitted is as follows:

The constitutional amendment could generate net sales and use tax revenues only if the conditions for a fiscal emergency exist. The range of sales and use tax generated is dependent on the level of fiscal emergency, as determined by the drop in revenue. The indirect fiscal impact on state and local governments, if any, is unknown.

Pursuant to Section 116.175, RSMo 2000, we approve the legal form and content 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,

A handwritten signature in black ink, appearing to read "Jeremiah W. Nixon", written over a large, stylized flourish.

JEREMIAH W. (JAY) NIXON
Attorney General