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June 23, 2005

OPINION LETTER NO. 66-2005

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

Dear Auditor McCaskill:

This office is in receipt of your letter of June 16, 2005, submitting a fiscal note and fiscal note summary prepared pursuant to Section 116.175, RSMo, concerning Senate Joint Resolution No. 1. The fiscal note summary that you submitted is as follows:

The proposed constitutional amendment continues until 2016, but does not increase, the existing sales and use tax of one-tenth of one percent that is set to terminate in 2008. The tax would generate approximately \$82 million annually for soil and water conservation efforts and operation of the state park system.

Pursuant to Section 116.175, we approve the legal content and form of the fiscal note summary. Because our review of the fiscal note summary is mandated by statute, no action that 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.

Very truly yours,

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

JEREMIAH W. (JAY) NIXON  
Attorney General