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October 21, 2005

OPINION LETTER NO. 97-2005

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 October 21, 2005, submitting a fiscal note and fiscal note summary prepared under Section 116.175, RSMo, relating to a tobacco tax. The fiscal note summary that you submitted is as follows:

Additional taxes of four cents per cigarette and twenty percent of the manufacturer's invoice price on other tobacco products generates an estimated \$351 - \$499 million annually for tobacco use prevention and cessation programs, treatment of chronic diseases and medical conditions, health care access, and administrative costs. Local governmental fiscal impact is unknown.

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".

JEREMIAH W. (JAY) NIXON
Attorney General