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December 16, 2013

OPINION LETTER NO. 105-2013

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

Dear Secretary Kander:

This opinion letter responds to your request dated December 5, 2013, for our review under § 116.334, RSMo, of a proposed summary statement prepared for the petition submitted by Aaron Willard regarding a proposed constitutional amendment to amend Article X of the Missouri Constitution, version 1 (2014-059). The proposed summary statement is as follows:

Shall the Missouri Constitution be amended to:

- limit the total amount of tax credits state government may issue, authorize, or approve to \$200 million a year;
- reduce the individual income tax rate after any year in which state government issues, authorizes, or approves more than \$200 million in tax credits;
- eliminate the individual income tax if it is reduced to one quarter of one percent or less as a result of this measure; and

- prohibit the general assembly from imposing an individual income tax if it is eliminated as a result of this measure?

Pursuant to § 116.334, RSMo, we approve the legal content and form of the proposed statement. Because our review of the statement is mandated by statute, no action that we take with respect to such review should be construed as an endorsement of the petition, nor as the expression of any view regarding the objectives of its proponents.

Very truly yours,



**CHRIS KOSTER**  
Attorney General