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December 23, 2013

OPINION LETTER NO. 114-2013

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 12, 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 (2014-061). The proposed summary statement is as follows:

Shall the Missouri Constitution be amended to:

- create a new state income tax structure for taxable income above or below \$30,000 for married individuals filing joint returns (and heads of households), and taxable income above or below \$15,000 for other individuals;
- allow the general assembly to increase the sales tax and/or tax base to make up for any loss of state revenue if a decrease in income tax decreases state revenue; and

- eliminate state and local income or earnings taxes (other than those created by cities before January 1, 2013) and prohibit any new income or earnings taxes?

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