



ATTORNEY GENERAL OF MISSOURI

JEFFERSON CITY

65102

CHRIS KOSTER  
ATTORNEY GENERAL

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

January 27, 2014

OPINION LETTER NO. 52-2014

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 January 16, 2014, for our review under § 116.334, RSMo, of a proposed summary statement prepared for the petition submitted by Marc Ellinger regarding a proposed constitutional amendment to amend Article X of the Missouri Constitution (2014-099). The proposed summary statement is as follows:

Shall the Missouri Constitution be amended to:

- create a new fee on cigarettes and electronic cigarettes and prohibit any future additional taxes, licenses, fees or special assessments on cigarettes, electronic cigarettes, or tobacco products;
- use the revenue created by this measure to reduce the individual income tax rate;
- eliminate the individual income tax if it is reduced to one-tenth of one percent or less as a result of this measure; and

OP-2014-0041

- 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