

Nicole Galloway
Missouri State Auditor
State Auditor's Office, P.O. Box 869
Jefferson City, MO 65102

Dear Auditor Galloway,

As students and alumni of Missouri institutions of higher education, we write to voice our concerns about the harm the implementation of HB 126 would have on the state of Missouri. We write together, as both alumni and current students, deeply concerned about the future of our educational institutions and their ability to thrive should HB 126 go into effect. As you make your assessment of the financial risk posed to our state by this law, we encourage you to note the significant financial consequences of our objection.

None of us would choose to attend college in a state that effectively bans abortion, as this violates both our own autonomy and that of our peers. None of us would choose to further our education in an atmosphere that threatens to criminalize professionals who perform abortion, because we trust our peers who study medicine and our neighbors who practice it. They strive to provide scientifically accurate information and patient-centered care, and we oppose any effort to eclipse those standards.

If Missouri's voters fail to repeal HB 126, we will be forced to withhold support of both state and private educational institutions who have been complicit – including through silence – in its implementation. We encourage you, as Missouri's Auditor, to view each of the undersigned as a potential economic loss to Missouri. In tuition dollars alone, each of us represents tens of thousands of dollars in revenue for Missouri educational institutions annually, and the impact of the loss of our talents, our innovation, and our drive is immeasurable. Even beyond the loss of tuition dollars, taxes, and legal expenses, this measure could cost the state all of its Medicaid funding, \$7.2B that provides lifesaving care to Missourians in need.

Preventing Missourians from accessing abortion after eight weeks, before some of them even know they are pregnant, is unconstitutional, dangerous, and a violation of Missourians' individual freedoms; this kind of bar on access to reproductive healthcare only hurts the communities that many of us hold dear. Given the state coffers devoted to defending this unconstitutional measure, and given the number of students that will be deterred from coming to, staying in, or returning to Missouri, the financial consequences of implementing HB 126 are both tangible and substantial. We know the human cost will be far greater.

We believe that with smart policies that leave healthcare decisions to professionals and their patients, Missouri can thrive; HB 126 is just the opposite.

We call on the auditor to understand the potential cost the loss of Missouri's students will have on Missouri, and we call on our universities to echo our concerns by submitting their own fiscal analysis of referendum 2020-2001 to the auditor by Friday, June 7th.

Sincerely,

Sarah Nesbitt
Washington University in St. Louis
Class of 2017

And the Undersigned 240 graduates of more than ten different Missouri institutions of higher education:

Elaine Emmerich	Washington University in St. Louis	Class of 2017
Julia Curbera	Washington University in St. Louis	Class of 2017
Chloe Ames	Washington University in St. Louis	Class of 2017
Nicholas Okafor	Washington University of St. Louis	Class of 2016
Madeline Stewart	Washington University in St. Louis	Class of 2018
Lemoine Joseph	Washington University in St. Louis	Class of 2016
Carly Herbert	Washington University in St. Louis	Class of 2017
Savannah rush	Washington university in st louis	Class of 2018
Katelyn Moeder	Washington University in St. Louis	Class of 2017
Fatima	Washington University in St. Louis	Class of 2020
Cameron Kinker	Washington University in St. Louis	Class of 2016
Brianna McCain	Washington University in St. Louis	Class of 2016
David Graham	Washington University in St. Louis	Class of 2018
Talia Weseley	Washington University in St. Louis	Class of 2019
Julie Merrell	Washington University in St. Louis	Class of 2018
Claire Thomas	Washington University in St. Louis	Class of 2018
Jessica Klugman	Washington University	Class of 2017
Mary Prothero	Washington University in St. Louis	Class of 2015
Charles Bosco	Washington University in St. Louis	Class of 2021
Sarah Felts	Truman State University & University of Missouri School of Law	Class of 2009 & Class of 2012
Elayna Levin	Washington University in St. Louis	Class of 2017
Ishaan Shah	Washington University in St. Louis	Class of 2020
Natalie Johnson	Washington University in St. Louis	Class of 2017
Bonnie Simonoff	Washington University in St. Louis	Class of 2019
Jonah Klein-Barton	Washington University in St. Louis	Class of 2018

Emily Brown	Washington University in St Louis	Class of 2016
Pia Marcus	Washington University in St Louis	Class of 2013
Julia Kaplan	Washington university in St. Louis	Class of 2012
Maya Mashkovich	Washington University in St. Louis	Class of 2018
Daniela Pedraza	Saint Louis University	Class of 2017
Valerie Hirschberg	Washington University In St. Louis / Harvard University	Class of 2018 and 2020
Brooke Nosratian	Washington University in St. Louis	Class of 2018
Ryan Paige	Washington University in St. Louis	Class of 2017
John Drollinger	Washington University in St. Louis	Class of 2012
Kirk Brown	Washington University in St. Louis	Class of 2020
Michael Gjelsten	Washington University in St. Louis	Class of 2017
Sarah Martin	Washington university in St. Louis	December 2019
Emilia Epstein	Washington University in St. Louis	Class of 2018
Rebecca Naegele	Washington University in St. Louis	Class of 2012
Nathaniel Thomas	Washington University in St. Louis	Class of 2017
Sophie Abo	Washington university in St. Louis	Class of 2019
Mary Ellis	Washington University in St. Louis	Class of 2019
Rachel Bridge	Washington University in St. Louis	Class of 2015
Laken Sylvander	Washington University in St. Louis	Class of 2017
Jessmehar Walia	Washington University in St. Louis	Class of 2017
Anna Poger	Washington University	Class of 1993
Linda Gilbreath	Washington University in St Louis	Class of 2018
Jennifer Box	University of Missouri	Class of 2004
Lisa Beal	Stephens College	Class of 2010
Elyse Max	University of Missouri- Kansas City	Class of 2006
Lauren Hucko	Washington University in St. Louis	Class of 2020
Ashley Kuykendall	Truman State University & Brown School of Social Work at Washington University	Class of 2016, Class of 2019
Carla Max	University of Missouri Columbia	Class of 1971
Archna Calfee MD	Washington University in St Louis	Class of 2001
Sara Goellner	Washington University in St Louis	Class of 1999
Matt Mitchell	University of Missouri Kansas City	Class of 2010
Elisabeth Condon	Truman State University	Class of 2018

Keaton Wetzel	Washington University in St. Louis	Class of 2015
Carlos Sedillo	Truman State University	Class of 2018
Julia Widmann	Washington University in St. Louis	Class of 2018
Marissa Rosen	Washington University in St. Louis	Class of 1998, Class of 2000
Elizabeth K Small	University of Missouri Kansas City	Class of 1978
Amy Soper	Washington University in St. Louis	Class of 2019
Paula Gerber	Washington University School of Medicine	Class of 2001
Nathan Greenberg	Washington University in St. Louis	Class of 2017
Callie Schneider	Washington University in St. Louis	Class of 2016
Sarah Hilderbrand	University of Missouri	Class of 2010
Jaydee Lee	Washington University in St. Louis	Class of 2017
Jacqueline Oestreicher	Washington University in St. Louis	Class of 2018
Martin Elliott	Washington University in St. Louis	Class of 2016
Blake Buthod	Truman State University	Class of 2018
Kari L Chesney	University of Missouri	Class of 2020
Jeremy Shapiro	Washington University in St. Louis	Class of 2019
Carter Paterson	Washington University in St. Louis	Class of 2019
Josh Halilej	Washington's university in St. Louis	Class of 2019
Pranav nandan	Washington University in St. Louis	Class of 2019
Jack Seigel	Brown School of Social Work	Class of 2020
Norah Rast	Washington University in St. Louis	Class of 2017
Yaala Muller	Washington University in St. Louis	Class of 2017
Valorie Engholm	University of Missouri- Kansas City	Class of 2016
Erica Brandling-Bennett	Washington University in St. Louis	PhD Class of 2006
Katie Greenberg	Washington University In St. Louis	Class of 2017
Caroline Racine Belkoura	Washington university in st louis	Class of 2005
Kara Hom	Washington University in St. Louis	Class of 2019
Fiona Sloan	Washington University in St. Louis	Class of 2013
Sathya Sridharan	Washington University in St. Louis	Class of 2009
Shivani Desai	Washington University in St. Louis	Class of 2017
Ella Sudit	Washington Univeristy in St Louis	Class of 2019
Nancy Goth	MIZZOU	Class of Dec. 1975

Celeste Bleiberg	Washington university in St. Louis	Class of 2019
Sara Baker	Washington University in Saint Louis	Class of 2012
Kendall Martinez-Wright	Lincoln University of Missouri	Class of 2020
Delaney Catlettstout	University of Missouri	Class of 2021
Luke Davis	University of Missouri - Columbia	Class of 2020
Mark Matousek	Washington University in St Louis	Class of 2016
Sofia Sanchez	Crowder College	Class of 2016
Olivia Hunt	University of Missouri Columbia	Class of 2020
Elizabeth Clark	Missouri Western university	Class of 2023
Andrea Waner	University of Missouri	Class of 2011 and 2020
Olliver Wilson	Ozarks Technical Community College	Class of 2021
Cort Gamblin	West Plains Senior High	Class of 2012
Jianan Almusawi	Missouri State University	Class of 2022
Victoria altic	Ozarks Technical Community College	Class of 2023
Maggie Morris-Owens	Missouri State University	Class of 2018
Ann Tilley	Washington University	MD class of 2001
Elizabeth Fuchs	University of Missouri St. Louis	Class of 2013
Katherine Weltha	Missouri Southern State University	Class of 2017
Maria Ruiz	Washington University in St. Louis	Class of 2017
Kathleen Fisher	Missouri State University	post graduate courses
Steph Perkins	Missouri State University	Class of 2008
Patricia	Tracy	Class of 1988
Neveen Ayesb	Southern Illinois university of Edwardsville	Class of 2020
Brian Connor	University of Missouri - Columbia	Class of 2004
Jennifer Suits	St. Louis U, Parkway South, Maryville University, Washinton U.	1982 HS Diploma, 1987 BA, 1990 JD, 2001 LLM
Samuel Schnabel	Washington University in St. Louis	Class of 2016
Cynthia Alimp	Vatterott College	Class of 2008
Sarah Pritchard	Washington University in St. Louis	Class of 2016
Machelle Warren	Missouri University of Science and Technology	Class of 2019
Carlissa Gilliam	University of Missouri, Missouri State University	Class of 1990, 2003
Lyra Noce	University of Missouri, Columbia	Class of 2006
Craig Gilliam	Missouri State University	Class of 1994

Ronald Gregush	Washington University in St. Louis School of Medicine	Class of 2001
Maanasa Bandla	Washington University in St. Louis	Class of 2019
Nick Annin	Washington University in St. Louis	Class of 2017
Dana Sandweiss	St Louis University School of Law	Class of 1999
Lauren Averill	Washington University	Class of 2001
Emily Gallop Coen	Emily Gallop Coen	Class of 1996
Carolyn Petite	Washington University in St. Louis	1989 (BA) 1995 (JD)
Lucy Chin	Washington University in St. Louis	Class of 2017
Ruth Downs	Washington University In St. Louis , Brown School of Social Work	Class of 2007
Emily Gaumnitz	Washington University in St. Louis	Class of 2017
Michael Collins	Washington University in St. Louis	Class of 2018
Alex Le	Washington University in St. Louis	Class of 2021
Sophia Keskey	Washington University in St. Louis	Class of 2016
Jacob Noel	Washington University in St. Louis	Class of 2019
Sarah Turecamo	Washington University in St. Louis	Class of 2017
Jessie Kurz	Washington University in St. Louis	Class of 2018
Felice Segall	Washington University in St. Louis	Class of 2017
Paul Moiseyev	Washington University in St. Louis	Class of 2017
Ann Gocke	Washington University in St. Louis	Class of 2017
Samantha Katz	Washington University in St. Louis	Class of 2017
Ruvinee Senadheera	Washington University in St. Louis	Class of 2017
Haley Baker	Washington University in St. Louis	Class of 2016
Rachel Partridge	Washington University in St. Louis	Class of 2017
Samantha Breen	Washington University in St. Louis	Class of 2017
Daniel Meyerson	Washington University in St. Louis	Class of 2017
Claire Savage	Washington University in St. Louis	Class of 2017
Esther Cohen	University of Missouri - Columbia	Class of 1999
Satvik Reddy	Washington University In St Louis	Class of 2021
Gladys Pilz	Washington University in St Louis	Class of 1969
Maya Liran	Washington University in St. Louis	Class of 2015
Corey Salzer	Washington University In St. Louis	Class of 2017
Alexandra Barrett	Washington University in St. Louis	Class of 2017

Kira Saks	Washington University in St. Louis	Class of 2017
Lauren Peffley	Washington University in St. Louis - Brown School of Social Work	Class of 2015
Holly Gulick	Missouri Southern State University	Class of 2018
Zach Kassman	Washington University in St. Louis	Class of 2020
Monica Sass	Washington University in St. Louis	Class of 2019
Hena Vadher	Washington University in St. Louis	Class of 2017
Sam Shonfeld	Washington University in St. Louis	Class of 2021
William Sieling	Washington University in Saint Louis	Class of 2016
Meghna Padmanabhan	Washington University in St. Louis	Class of 2021
Shelby Dickison	University of Missouri	BS Class of 2004/MD Class of 2011
Jonathan Hirshberg	University of Missouri Columbia School of Medicine	Class of 2014
Shayna Conner, MD, MSCI	University of Missouri-Columbia	Class of 2008
Mary Keegan	University of Missouri Columbia School of Medicine	Class of 2010
Helen Fox	Washington University in St. Louis	Class of 2019
Alison Leslie	Washington University in St. Louis	Class of 2017
Meryl Sundy	University of Missouri	Class of 2014
Bianca Jyotishi	Washington University in St. Louis	Class of 2019
Libby Trammell	Washington University in St. Louis	Class of 2019
Anna Bartels-Newton	Washington University in St. Louis, George Warren Brown School of Social Work	Class of 2020
Sally Rifkin	Washington University in St. Louis	Class of 2018
Sheree Hickman	Washington University in St. Louis, Brown School	Class of 2019
Ben Feigenbaum	Washington University in St. Louis	Class of 2019
Kristen Beatty	Washington University in St. Louis	Class of 2019
Claudia Noto	Washington University in St. Louis	Class of 2018
Georgia Bartels-Newton	Washington University in St. Louis	Class of 2021
Melanie Marcille	Washington University in St. Louis	Class of 2018
Zachary Romo	Washington University in St. Louis	Class of 2014
Stacey Bayer	The Brown School of Social Work at Washington University	Class of 2020
Katherine Chew	Washington University in St. Louis	Class of 2017, class of 2019

Elizabeth Schmidt	Washington University in St. Louis	Class of 2015/2019
Purti Pareek	Washington University School of Law	Class of 2019
Dormie Ko	Washington University in St. Louis	Class of 2019
Melanie Cohen	Washington University in St. Louis	Class of 2017
Eric Freeman	Washington University in St. Louis	Class of 2019
Maya Sorini	Washington U in St. Louis	Class of 2018
Marissa Bohrer	Washington University in St. Louis	A.B., Class of 2014; MSW, Class of 2019
Mindy Resnick	University of Missouri- Columbia	Class of 2004
Swetha Nakshatri	Washington University in St. Louis	Class of 2020
Logan Phillips	Washington University in St. Louis	Class of 2021
Reuben Hogan	Washington University of Saint Louis	Class of 2018
Amar Karahodzie	Washington University in St. Louis	Class of 2019
Anne brown	University of Missouri-St. Louis	Class of 2021
Sarah Yapo	Washington University in St. Louis	Class of 2019
Kayce Sorbello	Washington University in St. Louis	Class of 2019
Landon Krantz	University of Missouri—Columbia	Class of 2014
Tony Bell	University of Missouri	Class of 2016
Shamilka Seneviratne	Washington University in St. Louis	Class of 2019
Anand Chukka	Washington University in St. Louis	Class of 2019
Jack Radley	Washington University in St. Louis	Class of 2019
Tess Hankin	Washington University in St. Louis	Class of 2020
Samantha Elster	Washington University in St. Louis	Class of 2020
Matthew	Grossman	Class of 2020
Sabrina Tannehill	Washington University in St. Louis	Class of 2019
Natalia Molinatti	Washington University in St. Louis	Class of 2019
Chace	Conroy	Class of 2016
Kriti Prasad	Washington University in St. Louis	Class of 2017
Isabelle Adams	Washington University in St. Louis	Class of 2016
Maggie Harr	Maggie Harr	Class of 2000
Sydney Woods	Washington University in St. Louis	Class of 2018
Alexander Berezin	Washington University in St. Louis	Class of 2018
Ryan Welish	Washington University in St. Louis	Class of 2019

Jenny Talling	Washington University in St. Louis	Class of 2020
Hanna Colin	Washington University in St. Louis	Class of 2014
Katelyn Taira	Washington University in St. Louis	Class of 2018
Haley Eagle	Washington University in St. Louis	Class of 2019
Amanda Drath	Washington University in St. Louis	Class of 2019
Anne Coulomb	Washington University in St. Louis	Class of 2019
Theanne Liu	Washington University in St. Louis	JD/MSW Class of 2020
Morgen Seim	Washington University School of Law in St Louis	Class of 2021
Meredith Davis	Washington University in St. Louis	Class of 2017
Elisabeth Marsh	Catholic University of America	Class of 2008
Roxy Ackerman	Washington University in St. Louis	Class of 2020
Monika Pawar	Washington University in St. Louis	Class of 2016
Sophie Revere	Washington University in St. Louis	Class of 2015
Talia Weine	Washington University in St. Louis	Class of 2021
Emily Gleason	Washington University in St. Louis	Class of 2019
Jacob Maddox	Washington University of St. Louis	Class of 2018
Schuyler Atkins	Washington University in St. Louis	Class of 2016
Allyson Richman	Washington University a School of Law	Class of 2021
Madeleine Seibold	Washington University in St. Louis	Class of 2019
Mark Buhrmester	University of Missouri - Columbia	Class of 2008
Lara Rix	Washington University in St. Louis	Class of 2021
Nicole Lynch	Missouri State University	Class of 2016
Ashna Vasa	Washington University in St. Louis	Class of 2018
Nathan Hopkins	University of Missouri	Class of 2011
Jessica Dyer	Washington University in St. Louis	Class of 2006
Hannah Lacava	Washington University in St. Louis	Class of 2017

Mark R. Reading and Bret Fischer provided the following information:


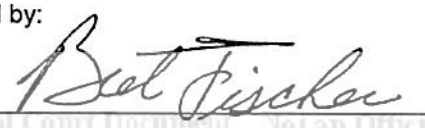
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STATE AUDITORS OFFICE

Submitted by:

Mark R. Reading and Bret Fischer
Jefferson City, MO 65109
(573) 694-6828
Primary Contact Person

Referendum Petition 2020-R001

Relating to HB 126 related to abortion passed by Missouri General Assembly in 2019 session
The materials are being submitted in support of qualification of the measure, but in opposition to
passage.

Proposed Statement of Fiscal Impact

Fiscal Impact Information Submitted Pursuant to Section 116.175, RSMo.

The proposed legislation will result in an estimated loss of \$6.16 billion in state and local revenue, including \$5.2 million lost in state general revenue, \$596,695 lost in state dedicated funds, \$4 million lost in local funds, and \$6.16 billion lost in federal funds.

ESTIMATED NET EFFECT ON STATE FUNDS		
Fund Affected	FY 2021	FY 2022
General Revenue	(\$3,811,195)	(\$5,211,195)
Other State Dedicated Funds	(\$596,695)	(\$596,695)
Total Estimated Net Effect on All State Funds	(\$4,407,890)	(\$5,807,890)
ESTIMATED NET EFFECT ON LOCAL FUNDS		
Local Funds	(\$4,020,542)	(\$4,020,542)
Total Estimated Net Effect on All Local Funds	(\$4,020,542)	(\$4,020,542)
ESTIMATED NET EFFECT ON FEDERAL FUNDS		
Federal Funds	(\$6,152,760,664)	(\$6,152,760,664)
Total Estimated Net Effect on Federal Funds	(\$6,152,760,664)	(\$6,152,760,664)
Total All Funds	(\$6,161,189,096)	(\$6,162,589,086)

Introduction

HB 126 passed by the General Assembly and signed by Governor Parson makes a variety of changes to the state's laws on abortion, pregnancy resource centers, parental notification, and state regulations. These provisions have a dramatic impact on women's human rights, privacy rights, reproductive rights, and women's health.

The fiscal note prepared by the General Assembly's Oversight Division was prepared in haste and did not allow it to provide for thoughtful analysis and fiscal estimates by state agencies and the other entities that the division normally reaches out to for comment. The Oversight Division's fiscal note, in an exceptionally unusual preface to its work, states:

"Due to time constraints of less than 1 hour, Oversight was unable to receive some of the agency responses in a timely manner and performed limited analysis. Oversight has presented this fiscal note on the best current information that we have or on prior year information regarding a similar bill. Upon the receipt of agency responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval of the chairperson of the Joint Committee on Legislative Research to publish a new fiscal note." (emphasis added)

As of June 7, 2019, the Division continues to show the hurried fiscal note as its current estimate, so it appears unlikely that the Division will update this fiscal note. This fiscal submission will go into detail on a variety of topics not addressed by the Oversight Division. Table 1 provides a list of the areas that may result in an economic impact to the state. It shows the local and state taxes that would be affected by changes in economic activity related to the legislation. The table also includes a list of the agencies of state and local government that could need additional resources due to making illegal an activity that was previously legal. Most of these items have already been identified in the press as issues as the result of the recently passed abortion legislation passed in Missouri, Alabama, and Georgia. Many have also been identified during the travails faced by Indiana and North Carolina when their legislatures passed controversial bills on social issues.

The analysis will focus on the top issues on the list given the short deadline required by the Auditor's office for submission of fiscal note analysis. The possible issues have been identified by reviewing press coverage of recent controversial legislation over the past few years and cover a wide range of different topics.

Table 1 - Abortion - Possible Areas of Lost Economic Activity

Type of activity	Local		Local surtaxes or fees				State			
	Income Tax (St. Louis/KC earnings tax)	Sales Tax	Hotels	Auto rentals	Convention center	Other tourism taxes	Income tax	Sales Tax	Corporate Tax	Athletes & Entertainers
Loss of Medicaid as indicated in fiscal note for HB 126	X	X					X	X	X	
Loss of expansions of companies – Marquee expansions such as being considered by General Motors in Wentzville	X	X					X	X	X	
Loss of arts and entertainers - i.e. concerts, plays, film productions, etc.		X	X	X	X	X				X
Loss of sports events – NCAA and other amateur events – example NCAA (North Carolina), St. Louis NCAA men's basketball regional (2020), U.S. Women's Team Soccer in St. Louis (2019)		X	X	X	X	X				X
Loss of conventions	X	X	X	X	X	X	X	X	X	
General reduction in tourism	X	X	X	X	X	X	X	X	X	
Boycott of Missouri businesses - Enterprise Rent-A-Car, Edward D. Jones, Anheuser Busch, Monsanto, Panera Bread, Purina, etc.	X	X					X	X	X	
Boycott of Missouri businesses by pension systems in other states	X	X					X	X	X	
Boycott of state and local bond issues resulting in higher interest rates paid										
Business loss to major Research Medical Centers - BJC, Stowers Center, etc.	X	X					X	X	X	
Other states boycotting state employee travel to Missouri	X	X	X	X	X	X		X		
Loss of current companies – examples are Indiana (LGBT) and NC (bathrooms)	X	X					X	X	X	

Abortion - Possible Areas of Lost Economic Activity (continued)

Type of activity	Local		Local surtaxes or fees				State			
	Income Tax (St. Louis/KC earnings tax)	Sales Tax	Hotels	Auto rentals	Convention center	Other tourism taxes	Income tax	Sales Tax	Corporate Tax	Athletes & Entertainers
Donors to universities – Alabama example (loss of grants/students/etc.)	X	X					X	X		
Higher Education - withdrawal of students or decrease in attendance	X	X					X	X		
	Local Cost		State General Revenue cost							
Increase in budgets for agencies as a result of making something illegal that had previously been legal										
Local agencies										
Local Prosecutors	X									
Local law enforcement	X									
State agencies										
Public Defender			X							
Judiciary			X							
Corrections			X							
Attorney General			X							

Table 2 - Summary of Estimated Effect of HB 126

Page #	Table #	Type of activity	FY 2021	FY 2022
9-10	Table 3	Loss of Medicaid as indicated in fiscal note for HB 126	(\$6,152,760,664)	(\$6,152,760,664)
8		Loss of Marquee expansions of companies such as General Motors expansion at Wentzville	TBD	TBD
10-11	Table 4	Loss of arts and entertainers - i.e. concerts, plays, film productions, etc.	(\$4,480,500) including (\$2,349,900) General Revenue and (\$2,130,600) local funds	(\$4,480,500) including (\$2,349,900) General Revenue and (\$2,130,600) local funds
11		Pregnancy Resource Center Tax Credit	\$0	(\$1,400,000) and will grow to (\$4,900,000) or more in FY 2026
12-13	Tables 5 and 6	Loss of sports events – NCAA and other amateur events – example NCAA (North Carolina), St. Louis NCAA men's basketball regional (2020), U.S. Women's Team Soccer in St. Louis (2019)	(\$3,947,932) including (\$1,461,295) General Revenue and (\$596,696) in state dedicated sales taxes and (\$1,889,942) local funds	(\$3,947,932) including (\$1,461,295) General Revenue and (\$596,696) in state dedicated sales taxes and (\$1,889,942) local funds
		Loss of conventions	TBD	TBD
		General reduction in tourism	TBD	TBD
		Boycott of Missouri businesses - Enterprise Rent-A-Car, Edward D. Jones, Anheuser Busch, Monsanto, Panera Bread, Purina, etc.	TBD	TBD
		Boycott of Missouri businesses by pension systems in other states	TBD	TBD
		Boycott of state and local bond issues resulting in higher interest rates paid	TBD	TBD
		Business loss to major Research Medical Centers - BJC, Stowers Center, etc.	TBD	TBD
		Other states boycotting state employee travel to Missouri	TBD	TBD
		Loss of current companies – examples are Indiana (LGBT) and NC (bathrooms)	TBD	TBD
		Donors to universities – Alabama example (loss of grants/students/etc.)	TBD	TBD

		Higher Education - withdrawal of students or decrease in attendance	TBD	TBD
		Total loss of funds	(\$6,161,189,096)	(\$6,162,589,096)
		GR	(\$3,811,195)	(\$5,211,195)
		Other state funds	(\$596,695)	(\$596,695)
		Local funds	(\$4,020,542)	(\$4,020,542)
		Federal Funds	(\$6,152,760,664)	(\$6,152,760,664)
		Budget increases		
		<u>Local agencies</u>		
		Local Prosecutors	TBD	TBD
		Local law enforcement	TBD	TBD
		subtotal	TBD	TBD
		<u>State agencies</u>		
		Public Defender	TBD	TBD
		Judiciary	TBD	TBD
		Corrections	TBD	TBD
		Attorney General	TBD	TBD
		subtotal	TBD	TBD
		Total	TBD	TBD

Overview of Reasons to Consider Various Issues as part of Abortion Fiscal Analysis

Medicaid summary

Most important, the Legislative Oversight Division failed to include in its summary page the largest cost item related to the bill – the loss of federal Medicaid funds. This issue is referenced in the text of the fiscal note but not included in the summary which in effect helped its passage by keeping the state cost down.

Medicaid is the single largest program in the entire state budget, consisting of approximately \$11.2 billion in the FY-2020 budget, spread principally among three state departments. That amount includes approximately \$6.2 billion federal funds. Any legitimate, responsible fiscal note should properly reflect the full cost of the legislation up to the amount possible under current state and federal laws. The Department of Social Services indicates that HB 126 violates the Hyde amendment in federal law with total loss of federal funds possible as a result.

Losing a portion or all of the federal funds would significantly and negatively impact Missourians. Medicaid funding provides a core funding component for hospitals, nursing homes, mental health facilities, prescription drugs and other services relied upon by nearly one million Missourians. Without such funding the state would have to pass a large tax increase to replace the lost federal funds to pay for the services or radically reduce the services available. Hospitals and nursing homes would be dramatically affected by loss of the federal funds, with some closing their doors. Health outcomes for the state's population would worsen. The loss of \$6.2 billion in federal funds would result in the loss of employment and services that would multiply many times over in the loss of income, sales, and corporate tax revenues.

Boycott history summary

The Oversight Division also does not evaluate the possible impact of boycotts and other social pressure that would reduce economic activity and state revenue. Hard wedge social issues have a history of creating negative economic impact in states that pass related legislation. The two best examples are Indiana (2015) and North Carolina (2016), which faced serious boycotts and blowback after passing such legislation. Despite the very recent history of the well-documented threats and actual economic harm, the Oversight Division does not even mention or consider the possibility that HB 126 might have similar consequences. This despite the growing list of corporations, organizations, and people speaking out about the problems with recent abortion legislation passed in Missouri, Alabama, and Georgia. This also despite the fact that protests on race, workplace benefits, and campus leadership at the University of Missouri (2015)ⁱ led to significant student loss, reduced donations, loss of economic activity in Columbia, etc. Each of these examples shows that turmoil leads to economic loss and should be considered in an economic analysis.

Indiana passed a Religious Freedom Restoration Actⁱⁱ in 2015. Indiana was forced to repeal and make significant changes because of the immediate economic threats levied through protests and by corporations and organizations against the state. Nine CEOs called for legislation to protect against discrimination, including Salesforce marketing, Anthem, Angie's List, Eli Lilly and Company, and Roche Diagnostics. The NBA, WBNA, and their Indiana-based teams did the same. U.S. Track and Field expressed deep concern. Angie's List threatened to cancel a \$40 million expansion to its Indianapolis based headquarters. Salesforce announced it would cancel all programs that required customers or employees to travel to Indiana. Many other companies, politicians, and organizations raised their voices against the bill. In the face of this pressure, Indiana relented and passed changes to forestall major economic loss to the state.

North Carolina passed a Public Facilities Privacy and Security Actⁱⁱⁱ in 2016. The Wikipedia article footnoted indicates that North Carolina's economy lost over \$400 million in investment and jobs. However, reporting at the time by the Associated Press indicated a cost of \$3.8 billion^{iv} including over 2,900 jobs by companies that cancelled projects - PayPal 400 job project, Deutsche Bank 250 job project, Adidas 160 job shoe factory, Voxpro hundreds of customer support workers, and CoStar 700 jobs. In addition, in 2016 the NCAA stripped the state of seven events including the men's championship

basketball event and indicated it would not receive any additional events through at least 2022 unless the bill was repealed. The Atlantic Coast Conference also moved events to neutral sites outside of North Carolina. The NBA also moved its All-Star game out of the state to New Orleans.

Despite these examples, the Oversight Division did not mention this possibility in the fiscal note. In each of the examples a sizable number of businesses staked out a position and many consumers have expected them to take such a position. Some possible boycotts on Missouri have already been reported^v including companies such as Anheuser Busch, Enterprise Rent-A-Car, Panera Bread, Edward Jones, and Purina pet food. As litigation proceeds on HB 126, the calls and list of boycott suggestions will likely increase.

Marquee business expansions

As noted above, Indiana and North Carolina were faced with losing major business expansions as a result of passing controversial legislation. A major focus of the past legislative session was passing legislation to provide tax credits for General Motors for expansion at the Wentzville auto plant. General Motors will have to decide whether HB 126 is important to its expansion plans or factors into its equation when considering other suitors. However, the General Motors vision^{vi} includes Driving Social Impact and Diversity which are commitments to finding women and minorities for employment and investing in women for leadership positions. HB 126 would seem to make it more difficult for GM to recruit women for Missouri jobs at all levels. The possible GM expansion is an example of the type of expansions that North Carolina lost. This fiscal note does not include any estimate for business expansion loss at this time because the bill just passed and no known business has announced concerns at this point.

Polls summary

The effectiveness of boycotts or other economic action is dependent upon the public's opinion about the issue. Overwhelming public opposition to the Indiana and North Carolina laws led to repeal of the legislation.

Polling on the issue of abortion and women's rights is also strong. Four recent polls by Gallup, Morning Consult, CBS News, HuffPost/YouGov show that most Americans do not support the abortion bills passed by Missouri, Alabama, Georgia, and Ohio.

- <https://news.gallup.com/opinion/gallup/257627/alabama-bill-odds-public-consensus-abortion.aspx>
- <https://www.cbsnews.com/news/majority-of-americans-dont-want-roe-v-wade-overturned-cbs-news-poll-finds/>
- <https://morningconsult.com/2019/05/22/most-voters-oppose-abortion-laws-enacted-alabama-georgia/>
- https://www.huffpost.com/entry/alabama-abortion-law-poll_n_5cdee283e4b00e035b8f7452
- <https://www.vox.com/2019/5/22/18635563/poll-alabama-abortion-ban-law-democrats-republicans-2020>

CBS News

- 67% want Roe v. Wade left in place, including 69% of women and 65% of men.
- Twice as many people would be angry about Roe v. Wade being overturned than happy or satisfied.
- While views divide along partisan lines, Republicans are split on overturning Roe v. Wade, with 45% saying keep it as is and 48% preferring its overturn.

Gallup

- 83% in support of abortion if woman's life endangered.
- 77% in support of abortion if the result of rape or incest.

HuffPost/YouGov

- 57% disapprove of Alabama's law compared to 31% support.
- 50% approve of legal abortion in all or most cases compared to 37% that want abortion illegal in all or most cases.

Morning Consult

- 56% disapprove of states passing laws like those in Alabama and Georgia - similar to HuffPost/YouGov poll.
- 45% of Republicans think abortion should be legal in cases of rape, incest, or when a mother's life is in danger – similar to CBS News poll.

Loss of federal Medicaid funding

The largest possible impact on the Missouri economy as a result of the passage of HB 126 is the possible complete loss of federal funds for the state Medicaid program. The final fiscal note for HB 126 filed by the legislature's Oversight Division indicates that the state Department of Social Services reported that full funding for the Medicaid program could be lost under current federal law. The Oversight Division's fiscal note cover page summary indicates that the state loss could be more than \$4.9 million as a result of passage. That is a substantial understatement of the amount of the loss which is further explained in the fiscal note's text. The \$4.9 million Oversight Division fiscal note basically only reflects the cost of the pregnancy resource center tax credit and completely ignores the possible Medicaid funding loss. Medicaid is the single largest program in the entire state budget, consisting of approximately \$11.2 billion in the FY-2020 budget spread principally among three state departments. That amount includes approximately \$6.2 billion federal funds. Any legitimate, responsible fiscal note must properly reflect the full cost of the legislation up to the amount possible under current state and federal laws.

Federal law known as the Hyde Amendment (a "rider" to the Congressional appropriations bill for the Department of Health and Human Services renewed each year since 1981) restricts the ability of states to use federal funds to pay for abortions for Medicaid recipients except in remarkably narrow instances—where the pregnancy resulted from rape or incest and when necessary to save the life of the mother. The Missouri Department of Social Services has paid for abortions in such cases previously, using federal Medicaid funding pursuant to provisions of the Hyde Amendment. HB 126 prohibits abortions in Missouri in cases of rape or incest at eight weeks gestational age or later. Thus, it clearly violates provisions of federal law under the Hyde Amendment. That violation jeopardizes all federal Medicaid funding received by Missouri (\$6.2 billion).

Losing a portion or all of the federal Medicaid funds would significantly and negatively impact Missourians, nearly one million of whom rely on the program for critical health care services. Medicaid funding provides a core funding component for hospitals, nursing homes, and mental health facilities. It is also a core component of funding prescriptions and other services. Without such funding the state would have to pass a large tax increase to replace the lost federal funds to pay for the services or radically reduce the services available. Without the federal funds hospitals and nursing homes would be dramatically affected, with some closing their doors. Health outcomes for Missourians would worsen.

The loss of all Medicaid funding would decimate the Missouri economy and health care for Missouri citizens. In addition to the loss of \$6.2 billion in federal funds, the loss of employment and services would multiply many times over in the loss of income, sales, and corporate taxes. For the purposes of this fiscal note, we are including only the loss of federal funds in our estimate (not the massive multiplier effects).

It is critical to understand the human cost involved in such an ill-conceived measure as HB 126—and in particular, the impact on women's health. As the Missouri Foundation for Health stated regarding HB 126, "This law is just the latest action that flies in the face of a preponderance of evidence, conflicts with widespread consensus among health professionals, and will, in fact, be harmful, not helpful to women's health overall."

An evidence-based, scientific approach to women's health has led to great improvements in the health of women in states that have adopted such measures. However, when governments employ heavy-handed schemes like HB 126 to limit women's access to reproductive health services, women's health suffers (maternal mortality rates rise, cases of HIV increase, etc.). This is particularly problematic for Missouri because the health of Missouri women already significantly lags women's health nationally. The Missouri Foundation for Health reports that Missouri ranked 50th in 2018 in health outcomes for women, down from 43rd in 2016; and that in 2018, Missouri ranked 42nd in maternal mortality with a mortality rate of 32.6 per 100,000 (up 14 percent since 2016) compared to a national average of 20.2. So already poor health outcomes for Missouri women are getting worse. Tragically, Missouri's response was to pass a measure that will further restrict women's access to reproductive health services and thereby accelerate the decline in women's health.

Table 3 is an excerpt of the Medicaid funding table included in the Governor's Executive Budget^{vii} (page 11-18) for FY 2020 showing the Governor recommended \$6.2 billion in federal funds for the program. The fiscal analysis reflects the loss of the full amount because it reflects current federal law^{viii}.

Table 3 - Medicaid Funding in State Budget

	FY 2019 Appropriation	FY 2020 Governor Recommended
General Revenue	\$2,073,734,533	\$2,390,252,752
Federal Funds	\$5,833,111,912	\$6,152,760,664
Other Funds	\$2,668,355,622	\$2,664,344,600
Total	\$10,575,202,067	\$11,207,358,016

Arts and Culture

Nonprofit arts and cultural organizations make their communities more desirable places to live and work. They also power the state's economy by creating jobs and driving consumer and business spending, which generates significant state and local government revenue.

An extensive 2015 nationwide economic impact analysis—Arts & Economic Prosperity 5: the Economic Impact of Nonprofit Arts & Cultural Organizations & Their Audiences by Americans for the Arts—evaluated this impact. The Missouri Arts Council commissioned a Missouri-specific version of this nationwide study. The study determined:

- The arts and culture industry in Missouri generated \$1.039 billion in total statewide economic activity in FY2015.
- That amount includes both \$602.9 million spent by organizations that employed people locally, bought goods and services from local businesses, and attracted tourists; and \$436.1 million in additional spending by audiences pumped revenue into restaurants, hotels, retail stores, parking garages, and other local businesses.
- The combined spending by organizations and audiences supported 31,925 full-time equivalent jobs, created \$805.6 million in household income for local residents, and delivered \$89.6 million in revenue to local (\$42.6 million) and state (\$47.0 million) governments.

According to the study, more than 21.4 million people attended arts and culture events produced by 491 Missouri organizations in FY2015. Generally speaking, the arts community has strongly supported progressive government policies and vigorously opposed draconian measures such as HB 126. High-profile actors, directors, musicians, etc., have made headlines opposing measures such as the North Carolina bathroom bill and the Indiana bill that sought to discriminate against the LGBT community. Therefore, it seems likely that at least some arts community personages will refuse to perform in Missouri in response to passage of HB 126. Similarly, it appears likely that many arts-minded attendees will opt to

avoid Missouri performances; instead traveling to other states with less repressive laws. Given the figures derived from the Missouri Arts Council study, even a small decrease in economic activity tied to the arts and cultural organizations would mean a significant blow to the Missouri economy. The table below calculates the loss in state and local tax revenue assuming a reduction in arts/culture economic activity of 1.0%, 2.5% and 5.0%. We recommend the 5.0% option for the following reasons:

1. It is important to note that the figures referenced above from the 2015 Missouri Arts Council study do not include the economic impact of for-profit arts and culture organizations. Therefore, spending by for-profit arts and entertainment organizations and venues, such as the Fox Theatre in St. Louis, is not included. Such economic activity is likely to be as big as or bigger than that of the nonprofit entities and was not included simply because no similar study of for profit arts/cultural economic impact in Missouri was available. Thus, the economic loss to the state and local governments would be substantially higher if the for-profit entities were taken into account.
2. The data from the FY2015 study has not been multiplied to account for inflation in the years since 2015, which tends to understate the impact of the potential loss to the state and local governments.

Table 4 - Reduction in Arts/Culture economic activity

		1.0% reduction	2.5% reduction	5.0% reduction
State tax revenue	\$46,998,000	\$469,980	\$1,174,950	\$2,349,900
Local tax revenue	\$42,612,000	\$426,120	\$1,065,300	\$2,130,600
Overall loss	\$89,610,000	\$896,100	\$2,240,250	\$4,480,500

Pregnancy Resource Center Tax Credit

Four significant changes related to the pregnancy resource center tax credit were created by HB 126.

- The definition of a pregnancy resource center is modified to include facilities that provide assistance to women and families with crisis pregnancies or unplanned pregnancies by offering services specified in the bill and services provided under the Missouri Alternatives to Abortion Services Program.
- The tax credit that may be claimed is increased from 50 percent of the amount contributed to 70 percent beginning in tax year 2021.
- The \$3.5 million cap on the amount of tax credits that may be claimed annually is removed in Fiscal Year 2022.
- The December 31, 2024 sunset provision on the program is eliminated.

While it is difficult to estimate the fiscal impact of the definitional change, it is clear that the remaining three provisions are likely to significantly increase state costs. Even if donations to pregnancy resource centers remain the same, the cost to the state for tax credits will increase markedly due to raising the credit from 50 to 70 percent of the amount contributed. That results in a \$1.4 million FY-22 cost to the state as reported by the Oversight Division in its fiscal note for HB 126.

Removing the cap on the amount of tax credits will result in much greater costs to the state. Those costs are effectively inestimable because there will be no limit on the amount of credits that can be claimed. The only check on the amount of credits will be the amount of eligible contributions made to pregnancy resource centers. Therefore, that cost is unknown but potentially highly significant.

Eliminating the sunset on the amount of tax credits will cost the state at least \$3.5 million annually beginning in FY-26 (also as reported by Oversight). Therefore, the total cost to the state will be \$4.9 million to unknown.

Sporting events and conventions

Missouri is in much the same situation as North Carolina was in 2016-2017 in terms of sporting events. There are eight NCAA events scheduled from 2019 to 2022. The NCAA stripped North Carolina of seven events. The NHL All-Star Game is scheduled in St. Louis. The NBA moved its All-Star game from North Carolina in response to passage of the Public Facilities Privacy and Security Act in 2016.

In addition, US Gymnastics will have its annual championship in Kansas City in 2019 and its Olympic Trials in 2020. Given the tremendous sadness associated with widely reported abuse suffered by the women's gymnastics team members, it would seem that there will be calls by athletes and others to boycott at least their portion of the event in hopes of having it moved elsewhere.

The events include:

Kansas City events

- 2019 U.S. Gymnastics Championships – August 8-11, 2019 - Sprint Center

St. Louis events

- 2020 NHL All-Star Game - January 24-26, 2020 - Enterprise Center
- 2020 Missouri Valley Conference Men's Basketball Tournament - March 5-8, 2020 - Enterprise Center
- 2020 NCAA Men's Basketball Championship First/Second Rounds - March 19 & 21, 2020 - Enterprise Center
- 2020 NCAA Division II Spring Festival - May 10-16, 2020 - Lindenwood University / Dwight Davis Memorial Tennis Center
- 2020 NCAA Division III Men's & Women's Tennis Championships - May 18-23, 2020 - Dwight Davis Memorial Tennis Center
- 2020 U.S. Olympic Team Trials - Gymnastics - June 25-28, 2020 - Enterprise Center
- 2021 NCAA Division I Wrestling Championships - March 18-20, 2021 - Enterprise Center
- 2021 NCAA Division III Women's Volleyball Championship - November 18-20, 2021 - Washington University Field House
- 2022 NCAA Division II Wrestling Championships - March 11-12, 2022 - Chaifetz Arena
- 2022 NCAA Division II Women's Lacrosse Championship - May 20-22, 2022 - Harlen C. Hunter Stadium

The NCAA may not move all of its events to another location outside Missouri. Other sponsors will use their own criteria and judgement to determine whether to proceed with their events. However, data exists for the economic impact of one of the NCAA events to help put into perspective the loss of a single event. In 2020 St. Louis will host the NCAA Men's Basketball tournament first and second round games at the Enterprise Center. Multiple events on the above list are held at the Enterprise Center or at venues of a similar size.

Table 5 shows the economic estimate as reported in the local press for seven of the eight venues that hosted the same men's basketball rounds in 2019. The number of seats shown is the basketball configuration seat number as reported in Wikipedia. The average economic impact per seat for the seven venues is \$443. That average economic impact would compute to \$9.7 million in economic activity in St. Louis for this event.

Table 5 - Estimated Economic Impact of 2020 NCAA Men's Basketball Tournament at Enterprise Center

City	Stadium/Arena	Seats	Economic Impact	Economic Impact per seat
Hartford, CT	XL Center	16,294	\$7,700,000	\$473
Salt Lake City, UT	Vivint Smart Home Arena	18,306	\$5,500,000	\$300
Des Moines, IA	Wells Fargo Arena	16,110	\$6,000,000	\$372
Jacksonville, FL	Jacksonville Veterans Memorial Arena	14,091	\$10,000,000	\$710
Tulsa, OK	BOK Center	17,839	\$9,000,000	\$505
Columbus, OH	Nationwide Arena	19,500	\$6,000,000	\$308
Columbia, SC	Colonial Life Arena	18,000	\$9,000,000	\$500
San Jose, CA	SAP Center	18,543	N/A	N/A
	Total without San Jose	120,140	\$53,200,000	\$443
St. Louis estimate	Enterprise Center	22,000	\$9,741,968	\$443

Table 6 estimates the state and local tax loss for a loss of a single sporting event the size of the NCAA Men's basketball Tournament games in St. Louis. Assuming the sales tax is applied to the entire economic activity, and not including a calculation for individual income taxes, the cancellation of a single event would cost the state \$411,598. In the past the Oversight Division has used a statewide local sales tax estimate of 3.88% for its fiscal notes, although the major event areas often are higher. This fiscal note assumes the 3.88% for a total loss of \$377,988 in local sales taxes.

This fiscal note assumes the loss of five events statewide the size of the 2020 basketball event. This assumption is made because no additional estimate of loss is included in the analysis for a general tourism decrease. Even a small reduction in the rate of growth of general tourism would be greater than the \$3.9 million state and local tax loss assumed. The 2018 Annual Report of the St. Louis Convention Center highlights¹⁹ 19 of the roughly 100 conventions it reports each year. The total rooms booked for those conventions is 20,490 rooms booked. That is higher than the number of rooms booked reported in the cities that hosted the same round of basketball in 2019. In addition, the estimate does not include any estimate of local convention surtaxes or fees. The estimate is therefore quite conservative.

Table 6 - Estimated loss to State and Local Funds for 1 event

	1 event	5 events
Economic Activity lost	(\$9,741,968)	(\$48,709,839)
State Sales tax		
GR (3%)	(\$292,259)	(\$1,461,295)
Dedicated taxes (1.225%)	(\$119,339)	(\$596,696)
subtotal state taxes	(\$411,598)	(\$2,057,991)
Local Sales tax (3.88%)	(\$377,988)	(\$1,889,942)
Total loss	(\$789,586)	(\$3,947,932)

Reference footnotes

- ⁱ Wikipedia background: https://en.wikipedia.org/wiki/2015%E2%80%9316_University_of_Missouri_protests
- ⁱⁱ Wikipedia background: [https://en.wikipedia.org/wiki/Religious_Freedom_Restoration_Act_\(Indiana\)](https://en.wikipedia.org/wiki/Religious_Freedom_Restoration_Act_(Indiana))
- ⁱⁱⁱ Wikipedia background: https://en.wikipedia.org/wiki/Public_Facilities_Privacy_and_Security_Act
- ^{iv} Associated Press: <https://www.cnbc.com/2017/03/27/bathroom-bill-to-cost-north-carolina-376-billion.html>
- ^v Boycotts to Missouri and other states: <https://wjl.com/news/nation-world/calls-to-boycott-alabama-georgia-missouri-over-restrictive-abortion-laws>
- ^{vi} General Motors Vision Statement 2017 on corporate website: <https://media.gm.com/media/us/en/gm/news.detail.html/content/Pages/news/us/en/2018/jun/0612-sustainability.html>
- ^{vii} State of Missouri: Executive Budget for FY 2020: https://oa.mo.gov/sites/default/files/FY_2020_EB_Social_Services.pdf
- ^{viii} Should the federal government not penalize the state for the entire amount of Medicaid, even a small percentage reduction to the Medicaid federal funds could have a substantial amount of impact, especially if it is targeted to women's health care.
- ^{ix} St. Louis Convention and Visitors Commission 2018 Annual Report: <https://explorestlouis.com/wp-content/uploads/2018/09/Annual-Report-2018.pdf>

Kip Kendrick, State Representative, District 45, Ranking Member House Budget Committee provided the following information:

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KIP KENDRICK

State Representative
District 45

RECEIVED

JUN 12 2019

STATE AUDITOR'S
OFFICE

June 12, 2019

Dear Auditor Galloway:

I write to request that, in any fiscal note you prepare for any proposed petition pertaining to HB 126, your office incorporates the information and considerations contained in the fiscal note prepared for the final version of that legislation. For your reference, this fiscal note was identified for the General Assembly with reference number L.R. No. 0461-18. This fiscal note reflects the understanding and agreement of the General Assembly of the estimated impact of this bill upon the state budget at the time HB 126 was Truly Agreed To and Finally Passed. A copy of L.R. No. 0461-18 is attached for your reference.

Sincerely,

A handwritten signature in black ink, appearing to read "Kip Kendrick".

Kip Kendrick
State Representative, District 45
Ranking Member House Budget Committee