



MISSOURI SENATE

JASON G. CROWELL
27th District

October 26, 2009

Dear Colleague:

Looking at the state's current fiscal situation, it is my opinion that the General Assembly should provide itself with as many options as possible as we begin to make the tough decisions inherent in our state budget. In an effort to afford Missouri Legislators with an option, I am respectfully proposing that Missouri's tax credit programs be made subject to the appropriations process.

Tax credits play a vital role in Missouri's economical development, but these cannot be an entitlement and should compete for Missouri's limited amount of resources against basic services provided by the state. By being subject to the appropriations process, the General Assembly will be able to provide greater accountability on how Missouri uses tax credits and have a greater ability to ensure our shared budgetary priorities are preserved.

To provide a better understanding of my proposal, I have attached a summary of the State's fiscal outlook, a breakdown of why legislators should subject tax credits to the appropriation process, and answers to many questions regarding the subjecting of tax credits to the appropriations process.

Thank you for consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Crowell".

Jason G. Crowell

cc: Governor Jay Nixon
Lt. Governor Peter Kinder
Secretary of State Robin Carnahan
State Auditor Susan Montee
State Treasurer Clint Zweifel
Attorney General Chris Koster
Members of the Missouri Senate
Members of the Missouri House of Representatives