



**BRAD LITTLE**  
GOVERNOR

March 26, 2021

The Honorable Scott Bedke  
Speaker of the House  
House of Representatives

Dear Mr. Speaker:

I hereby advise you that I have returned without my approval, disapproved, and vetoed, the following House Bill, to wit:

House Bill 214

I veto this legislation because it undermines the original intent of the Legislature that wisely assigned to the Chairman, or his designee, the responsibility for the day-to-day administrative functions of the Tax Commission so that the individual Commissioners remain free to dedicate their time and expertise on ensuring the predictable, consistent, and fair application of tax law to Idaho's taxpayers. House Bill 214 unnecessarily forces Commissioners to be involved in the administrative decision-making process, thus diverting the Commissioners from their core responsibilities and interfering with the Chairman's obligation to act as the Tax Commission's "chief executive and administrative head" as intended.

Additionally, adding a level of red tape goes against my core belief of good government. This legislation adds a burdensome level of bureaucracy and uncertainty, which I fear will only complicate and slow the Tax Commission's ability to accomplish its important mission. In the last year, we witnessed firsthand during the pandemic the incredible ability of the Tax Commission staff to step up and adapt quickly in changing environments to successfully implement important initiatives and programs that support Idaho citizens and businesses.

Sincerely,

A handwritten signature in black ink, appearing to read "Brad Little".

Brad Little  
Governor of Idaho