



**BRAD LITTLE**  
GOVERNOR

March 20, 2024

The Honorable Mike Moyle  
Speaker of the House  
Idaho Legislature  
Boise, ID 83720

Dear Mr. Speaker,

I hereby advise you that I have signed on March 20, 2024, and transmitted to the Office of the Secretary of the State, with my approval, the following House Bill, to wit:

HOUSE BILL 445

within the time prescribed by law, the same having arrived in the Office of the Governor at the hour of 2:30 p.m. on March 14, 2024.

I concur with the intent of HB 445. We always should be respectful of taxpayer rights, but retroactive tax policy most often has unintended costs and consequences. In the future, I respectfully request better vetting of such consequences.

Sincerely,

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

Brad Little  
Governor of Idaho