



**BRAD LITTLE**  
GOVERNOR

April 10, 2026

The Honorable Phil McGrane  
Secretary of State  
Idaho Statehouse  
Hand Delivery

Dear Mr. Secretary,

I hereby advise you that I have signed on April 10, 2026, and transmitted to the Office of the Secretary of State, with my approval, the following House bill, to wit:

**HOUSE BILL 959**

within the time prescribed by law, the same having arrived in the Office of the Governor at the hour of 12:51 p.m. on April 2, 2026.

This legislation makes important, practical improvements for necessary growth for fire and ambulance service districts by providing a more predictable budget structure for these taxing entities. Constraints felt by these districts in a few fast-growing areas have been unable to keep up with the public safety service demands in their local communities. By limiting the accumulation of foregone balances and increasing the cap on overall property tax growth for fire and ambulance service districts, the bill helps these districts plan for local growth and needs with greater clarity and stability.

While House Bill 959 makes meaningful progress for fire and ambulance districts, it addresses only a portion of the broader challenges facing local governments. Cities and counties across Idaho continue to navigate a complex and often inflexible property tax framework that can make it difficult to keep pace with growth, respond to rising service demands, and maintain stable, predictable budgets.

In rapidly growing areas, the demand for public safety, infrastructure, and essential services is increasing faster than current revenue tools allow. At the same time, existing statutes governing foregone balances, budget authority, and revenue limitations remain inconsistent across taxing districts, creating unnecessary complexity and limiting local decision-making.

I encourage the Legislature to build on the progress made in House Bill 959 next session by advancing solutions that apply more broadly and position all local governments for long-term success.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brad Little", written in a cursive style.

Brad Little  
Governor of Idaho