



Mar. 27, 2025

Dear President Adams, Speaker Schultz, and Members of the Legislature,

We made it! Today marks the final day of the constitutional bill review period and the closing chapter of the 2025 General Session. Congratulations on all of your hard work, which I've had the privilege of witnessing firsthand over the course of a 20-day bill review. Thank you for everything you do to serve your constituents and the people of Utah. Utah — and *Utahns* — are in good hands as we face any challenges the future holds.

Before going any further, I want to offer a sincere thank you to our legislative leadership — President Adams, Speaker Schultz, and the entire leadership team. Your thoughtful approach has helped ensure that even when we disagree, we do so with respect, civility, and a shared commitment to doing what's right for Utah.

Since this is the final letter I will send during this year's bill review period, I want to briefly touch on a few items. First, I'll share some themes that I've noticed over the past weeks, and how they relate to specific bills from the session. I will also touch on a few bills that I am vetoing, and some that I am signing with the understanding that they will be amended in a special session. Finally, I'll explain why I am allowing three bills to pass into law without signature.

The Utah Constitution only provides 20 days after sine die for me to review the bills passed and decide what to sign or veto — a relatively short window given the volume of bills passed this session. As I have mentioned before, there are many bills that I would not have voted for had I been in the Legislature. But, vetoing a bill calls for a higher standard than deciding whether to vote for a bill. This is out of respect for and deference to your diligent efforts to find creative solutions to the challenges facing your constituents.

However, reviewing all the bills in a short period of time gives me the opportunity to spot themes that may not be so easy to identify during the chaos of a 45-day session. Two of those stand out

to me: (1) our recent approach to tax policy and (2) the challenges related to criminal justice policy.

In the last five years, we have made historic tax cuts — totaling more than \$1.3 billion. I am proud of this work. However, I have come to the conclusion that we need to develop a more coordinated plan for Utah’s future tax policy. I want to highlight the great work of Sen. McCay, as the chair of the Senate Revenue and Taxation Committee, in his efforts to be thoughtful about tax policy. With the failure of comprehensive tax reform in 2019 and the setbacks in removing the food tax and fixing the earmark, it is time for us to go back to the drawing board and craft a tax policy that will ensure Utah’s prosperity for generations to come.

While I appreciate and respect Sen. McCay’s diligent and innovative work on tax policy, I have decided to veto **S.B. 197, *Property Tax Amendments***. A number of our county government leaders expressed concerns and asked for a veto due to administrative challenges with this policy change. They also expressed concerns about the impact this would have on our senior population. I agree with both of those concerns. Many of these issues are outlined in a joint veto request letter from county treasurers across the state (see attached).

While S.B. 197 contains well-intentioned goals of reforming and streamlining property tax relief programs, it risks cutting off the most vulnerable of Utah’s expanding senior population from a critical tax relief lifeline, while also adding administrative burdens on counties. A more prudent approach would be to revisit these reforms as part of a comprehensive, coordinated review of Utah’s tax system. I am committed to working with Sen. McCay and the legislature to take a more complete approach to our future tax policy — not only on property tax, but also the future of our income tax rate and our state sales tax.

That brings me to a second area of concern: criminal justice policy. There are so many of you that deserve recognition for your outstanding work in this area. Like you, I believe in law and order, and public safety is a top priority for my administration. Those who endanger our community must be held accountable. And we can never thank our law enforcement officials enough for their sacrifice and dedication.

I also recognize that this is a particularly difficult area in which to legislate. Many believe that Utah moved too far in one direction with the justice reinvestment initiative in 2015, a concern that I share to some degree. At the same time, we must be careful as we rebalance our policy to not swing the pendulum too far in the other direction with ad hoc changes that lack a thoughtful, comprehensive operational plan.

I’ll share some data to illustrate the issue: this session, there were at least 77 bills introduced that sought to increase criminal penalties or create new criminal offenses. Even after we worked

together to rein in this number, 43 of these bills passed in some form. The 2025 session was not an aberration but rather the continuation of a trend, with an average of 40 offenses added or enhanced each year from 2020–2024. This makes for a total of over 200 new crimes or increased penalties over the past six years, adding to the over 2,000 existing misdemeanor and felony offenses already on the books.

Changes at this rate are unsustainable, and I’m concerned about the strain this rapid growth in new offenses places on our incarceration resources. I’ve heard from many stakeholders — including law enforcement leaders — that the sheer volume of recent changes has become difficult to manage. There is also a valid question as to whether these enhancements, absent an overarching strategy, will actually achieve the public safety goals they’re intended to address.

One bill, **H.B. 353, *Criminal Code Amendments***, tries to buck this trend by having each state agency individually review the criminal code and offer its own suggestions for changes directly to the legislature. I commend the sponsors for their work on this bill and appreciate them identifying the issues I have mentioned above. However, this bill doesn’t go far enough, and I worry that an ad-hoc review by each agency will likely serve only to further complicate the situation. We need a more comprehensive approach.

For this reason, I will issue an executive order today to establish a criminal justice task force at the Commission on Criminal and Juvenile Justice. The task force will work directly with you and others to develop a criminal justice framework to aid in making criminal justice policy decisions. It will consider many different factors including public safety, victim needs, deterrence, proportionality, recidivism, and prison and jail capacity. We know that your role as the Legislature is to create policy, and we hope that the efforts of the task force will be helpful to you as you continue the important work you do in this area. Legislative involvement will be essential to the task force’s success, and we hope members will actively collaborate with CCJJ in this important work.

As for H.B. 353, out of appreciation and respect for the sponsors and their efforts, I am not vetoing the bill, but am allowing it to go into law without signature — not because I don’t like the bill, but because I think we can do even more.

Thank you for letting me reflect on these themes. My reflections are intended to offer perspective, not critique. I am deeply grateful for your willingness to take on the hard issues, and we stand ready to work with you and support you as we continue to find solutions to these difficult problems.

As I mentioned, there are also a few other bills that I have decided to veto. These bills are:

**H.B. 306, *Precious Metals Amendments*.** This bill required the state treasurer to hold a competitive procurement process to find a company to operate a precious metals-backed electronic payment system on behalf of the state. The bill would require that the payment system be integrated into the state’s accounting system.

While Utah has been implementing last year’s H.B. 348, *Precious Metals Amendments*, under which the state treasurer may invest in precious metals, there are significant problems that make H.B. 306 operationally impracticable. Additionally, I am concerned that a specific entity offered to fund the bill, which could jeopardize the required competitive process in the bill.

**H.B. 315, *Elected Official Vacancy Modifications*.** This bill sought to address how to handle a tie among three or more candidates in a vacancy for a municipal office. The bill does so by having municipalities use a “game of chance.” In light of the language of the Utah Constitution that the “Legislature shall not authorize any game of chance,” I am vetoing the bill out of an abundance of caution to avoid creating potential legal issues for the state in this area. I applaud the efforts of the sponsors to improve the code in this area, and support finding a new approach to accomplish their goal.

**S.B. 106, *Utah-Ireland Trade Commission*.** This bill creates a new Utah-Ireland trade commission consisting of six legislators and five individuals appointed by the executive director of the Governor’s Office of Economic Opportunity. While I understand the intent of this bill, I continue to be wary of creating new commissions in statute. Thanks to your outstanding work, we are now under 400 boards and commissions in the state. Let’s not go backward on this when it is not necessary to do so!

Further, I am concerned about creating a trade commission for one country when we have not established similar commissions for other countries that, by the numbers, are much more significant trade partners for Utah. And, we don’t need to create a new commission when I can do everything that this bill calls for without a new statute or a new trade commission. I do these things on behalf of the state of Utah regularly — advancing bilateral trade and investment, initiating joint action on areas of mutual interest, promoting business, and taking other actions to strengthen trade with other countries. These actions are an executive function, not the function of a commission of legislators. Legislators do play an important role in our sub-national relationships with other countries and we are always willing to coordinate and support those efforts.

To be clear to our friends in Ireland, nothing in this veto represents a lack of desire or willingness to enter into a memorandum of understanding or improve our trade with

Ireland. I welcome such a relationship, and am happy to pursue this without the cost or administrative burden of a new commission.

There are two bills I have decided to sign, but with the understanding that we will have a special session to make modifications. These are:

**H.B. 263, *Election Amendments*.** I support election transparency and appreciate this year's efforts to strengthen trust in our election system. This bill had many veto requests from our county clerks and the Utah Association of Counties. I agree with much of Rep. Thurston's intent with his focus on enhanced election transparency, which is why I'm signing the bill. I am grateful that Rep. Thurston was willing to sit down and work through those concerns with county clerks and elections officials, and that he has reached an agreement on some important changes to the bill. I appreciate legislative leadership's willingness to implement that agreement in a special session.

**H.B. 356, *County Government Amendments*.** Again, while I agree with much of the original intent of the bill, I believe the final version of the bill creates some unintended consequences. I have worked with the sponsor and legislative leadership to make arrangements for these changes to avoid the unintended consequences. Again, more to come soon in a special session.

I will also include on a special session call that we should remove a \$3.5 million appropriation that had been allocated for the Sundance Film Festival. Let's reappropriate that money to efforts in Utah to create a new festival and a world-class film economy right here in our state.

There are two additional bills that I have decided to allow to become law without my signature:

**S.B. 69, *Medication Amendments*.** This bill would require pharmaceutical manufacturers to extend federal 340B discounts to for-profit contract pharmacies. I appreciate the sponsors of this bill for their efforts to make prescription medication more accessible to uninsured and low-income Utahns. I'm also grateful that this bill will be good for Utah hospitals. I have some concerns that the current program does not exactly serve its intended purpose. The bill does not require cost savings to be passed onto patients and is not transparent in how cost savings are used. This program was established by Congress, and it should be fixed at the federal level. As such, I am allowing this bill to go into law without signature.

**H.B. 77, *Flag Display Amendments*.** H.B. 77 has been one of the most divisive bills of the session, and I am deeply disappointed that it did not land in a better place. My understanding is that there was a deal on a compromise that would have removed

problematic portions of the bill while retaining others that would support political neutrality in the classroom. Sadly the sponsors did not move that deal forward. I continue to have serious concerns with this bill. However, because a veto would be overridden, I have decided to allow the bill to go into law without my signature, and urge lawmakers to consider commonsense solutions that address the bill's numerous flaws.

I deeply believe that our classrooms need to be a place where everyone feels welcome — free from the politics that are fracturing our country. Parents are rightly upset when they bring their kids to publicly funded schools and see culture-war symbols in a place that should be apolitical. In an attempt to make some kids feel more welcome, other kids feel less welcome. I appreciate that the bill is neutral on the types of flags in question (and I find it strange that no headline reads “MAGA flags banned from classrooms”). I agree with the underlying intent of those legislators who supported this bill in an attempt to bring political neutrality to the classroom.

Unfortunately, this bill does not do that. By simply requiring the removal of flags only, there is little preventing countless other displays — posters, signs, drawings, furniture — from entering the classroom. Furthermore, the bill is overly prescriptive on flags themselves. To those legislators who supported this bill, I'm sure it will not fix what you are trying to fix.

Fortunately individual schools can (and many have) put into place their own policies to bring political neutrality to the classroom. Furthermore, we have a better place to make the necessary regulations than the legislature: the Utah State Board of Education (USBE) has provided a framework and expectation of political neutrality in the classroom through the educator code of conduct found in [R277-217-2\(25\)](#). Still, I believe more needs to be done by USBE to provide direction in this regard. I have asked the Board of Education to continue their work to find ways to make our classrooms both more politically neutral and more welcoming to every student to exercise their own individual freedom of expression. The idea that kids can only feel welcome in a school if a teacher puts up a rainbow flag is just wrong. Let's do everything possible to make our classrooms one of the last remaining politically neutral places in our state.

Second, I believe that the bill goes too far when applied to local governments. While I think it's wrong for city and county officials to fly divisive flags, I believe that elections have consequences and the best way to stop that behavior is to elect people who believe differently. All this bill does is add more fuel to the fire, and I suspect it will only ratchet up the creative use of political symbolism (for example: lighting used in place of flags).

Finally, as tired as Utahns are of politically divisive symbols, I think they are also tired of culture war bills that don't solve the problems they intend to fix. Utah has always had a reputation of trying to find a way to work together and solve issues between sides that have strongly-held, opposing points of view. There are so many examples of the LGBTQ community and the conservative community coming together to find helpful and hopeful compromise. I hope we can retain this as our model and North Star.

To our LGBTQ community, I know that recent legislation has been difficult. Politics can be a bit of a blood sport at times and I know we have had our disagreements. I want you to know that I love and appreciate you and I am grateful that you are part of our state. I know these words may ring hollow to many of you, but please know that I mean them sincerely.

I hope that the legislature will remain open to allowing the USBE to go further in ensuring the political neutrality of our classrooms, while also considering repealing the local government piece of this legislation and allowing elected representatives to answer to their own constituents. If you are willing to pursue this kind of solution, you will have an open door in the executive branch.

I am also line-item vetoing a few items of appropriations:

One line item veto for **H.B. 3, *Current Fiscal Year Supplemental Appropriations***:

- Item 154, lines 2711-2715. This item duplicates the federal funds appropriation adjustment that was also included in Item 11 of H.B. 7, *National Guard, Veterans Affairs, and Legislature Base Budget*.

The following line-item vetoes for **S.B. 3, *Appropriations Adjustments***:

- Item 177, lines 1418-1424; Item 201, lines 1738-1744; and Item 209, lines 1793-1799. S.B. 106, *Utah-Ireland Trade Commission*, was vetoed.
- Item 249, lines 2207-2213. This item of appropriation, H.B. 277, *Vehicle Registration Amendments*, did not pass.
- Item 261, lines 2308-2316. S.B. 222, *Vehicle Emission Inspection Program Revisions*, did not pass.
- Item 454, lines 4098-4104. S.B. 37, *Minimum Basic Tax Rate Amendments*, which would have authorized the deposit of local property tax revenues into the state's General Fund, was vetoed. As a result, the funding that this item transfers from the General Fund into the Income Tax Fund is no longer available.

I'll conclude with one final trend that has troubled me in recent years. During the 2021 General Legislative Session, the Legislature passed 502 bills totaling 9,646 pages. This last Session, 582 bills were passed, increasing that total page count by more than 3,000 pages to 12,703 pages. Since 2021, the legislature has passed 2,762 bills for a total of 56,907 pages. To further illustrate the nature of the concern, there have been 646 education bills passed in the last five years, representing ~23% of all bills passed. While many of these bills greatly benefit our students, parents, and educators, this additional regulation creates a significant burden upon local education agencies and their genuine efforts to be in compliance with the new statutory expectations within short timeframes.

While there are many reasons to explain this increase — such as improved efficiency in the legislative drafting process, additional staff support, and streamlined channels of communication — I am worried about the additional burden this places on the public, state entities, local governments, and others to understand and effectively implement all these new laws. Rather than focusing on serving the people of our state, I am worried they are focusing on implementing another year's worth of legislation. I support your work and I recognize your well-meaning efforts to build a better state for all Utahns. As we look to the 2026 Session, I hope we can work together and make a concerted effort to thoughtfully examine the wide-reaching impact of each bill.

With that, we have concluded the 2025 General Session. Thank you for your work, partnership, sacrifice, and dedication. And thank you for all you do to make Utah the best place to live, work, recreate, and raise a family.

With great respect,

A handwritten signature in black ink, appearing to read "Spencer J. Cox". The signature is fluid and cursive, with the first name being the most prominent.

Spencer J. Cox  
Governor