



## State of South Carolina Office of the Governor

MARK SANFORD  
GOVERNOR

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June 7, 2010

The Honorable André Bauer  
President of the Senate  
State House, First Floor, East Wing  
Columbia, South Carolina 29201

Dear Mr. President and Members of the Senate:

I am hereby vetoing and returning without my approval S. 850, R. 254, which adds the South Carolina Forestry Commission and the Department of Natural Resources (DNR) to the list of entities to which taxpayers may voluntarily contribute a portion of their tax refunds.

Throughout our administration, we have supported efforts by the Forestry Commission and DNR to protect South Carolina's natural resources. In fact, enhancing quality of life in South Carolina has been one of the cornerstones of this administration's push to better South Carolina, and we have consistently supported efforts in this direction like the Conservation Bank. On a personal level, I can't say enough good things about the teams that Gene Kodama and John Frampton have in place within their respective agencies. In fact, these agencies' professionalism and skill were particularly evident in April 2009 when DNR, the Forestry Commission, and other state entities responded to the forest fires that caused significant damage in Horry County.

As true as all these things are, at some point we have to draw the line on the number of public and private entities available for a taxpayer check-off on a tax return. We believe we are at that point. We are vetoing this legislation quite simply because the length of the list is becoming impractical.

If S. 850 becomes law, then there will be 16 different state institutions to which taxpayers can direct a portion of their tax refund. The current system requires that once the taxpayer determines how much to give and which entity to support, the South Carolina Department of Revenue (Revenue) must redirect the funds to the chosen entity. Although we certainly do not oppose the idea of taxpayers voluntarily donating funds to a state entity, Revenue is not – nor should it be – the state equivalent of the United Way. In this regard, Revenue should not serve as a collection and distribution agency for voluntary private donations. We raised similar concerns when faced with the proliferation of specialty license plates, which typically sets up a process

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where the Department of Motor Vehicles (DMV) takes the proceeds from specialty license plate sales and distributes the proceeds to particular charities.

Taxpayers are free to write a check directly to the state entity of their choosing as with other charities, without the need to route the money through Revenue or DMV. Because the list of entities to which Revenue must direct money is increasing, we feel that we must draw a line in the sand. We regret that our decision comes at the expense of agencies as valuable as the Forestry Commission and DNR, but we think it would be wise to stop and look at the number of check-off boxes on South Carolina tax returns and ask whether this should be the state's role.

For these reasons, I am vetoing and returning without my approval S. 850, R. 254.

Sincerely,

A handwritten signature in black ink, appearing to be 'M. Sanford', written in a cursive style.

Mark Sanford