

House Bill 2 Tax and Fee Increases

Item	Title	HB 2 Section	Brief Description	Fund	FY 2010	FY 2011
1	Tobacco Tax	2-3	This section increases the tobacco tax by \$.45 from \$1.33 to \$1.78.	General & Education Trust Funds	35,200,000	24,000,000
2	Meals & Rooms	4-6	This section increases the meals and rooms tax by 1 percentage point from 8% to 9%, and makes campsites subject to the meals and rooms tax. This section will also result in an additional \$700,000 appropriated to DRED for Travel and Tourism in each year of the biennium, and \$1.1m in FY 2010 and \$6m in FY 2011 appropriated for debt service on bonding school building aid.	General Fund	31,200,000	31,200,000
3	Motor Vehicle Record Fees for Insurance Companies and Agents	14	This section increases the fee charged to insurance companies and agents for motor vehicle records by \$4 for electronic copies and by \$7 for all other requests from \$8 to \$12 and \$15 respectively.	Fire Standards & Training	2,400,000	2,400,000
4	Driving Records Fee	16	This section increases the fee for certified copies of registrations, license, or driving records requested by drivers by \$5, from \$10 to \$15 per copy.	Fire Standards & Training	120,000	120,000
5	Revolving Loan Fund Administrative Fee	42	This section increases the administrative fee for the Department of Environmental Services State Revolving Loan Fund from 1 to 2% of all loan principal balances outstanding each year.	Revolving Loan Fund	2,525,000	2,525,000
6	Subsurface Fees	43-46	This section increases the fee for review of plans for land subdivision from \$150 to \$300 and increases the fee for review of sewage or waste disposal systems from \$140 to \$290, and deposits the fees into a dedicated fund rather than the general fund.	Subsurface Systems Fund/Sewage Management Fund	1,819,700	1,819,700
				General Fund	-1,229,000	-1,231,000

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7	Inspection Sticker Fee	47-49	This section increases the fee for inspection stickers by \$.75 each from \$2.50 to \$3.25.	Air Pollution Abatement Fund	350,000	350,000
				Highway Fund	350,000	350,000
				General Fund	350,000	350,000
8	Real Estate Commission Fees	96	This section allows the Real Estate Commission to charge an additional 2% for any fee collected electronically including fees collected via the internet or facsimile.	General Fund	Indeterminable	
9	Judicial Branch IT Fund (Penalty Assessment)	108-117	This section increases the penalty assessment from \$2 or 20% of the fine to \$2 or 24% of the fine, and requires 14% of each entry fee collected in the and 16.67% of the penalty assessment collected be deposited in the Judicial Branch IT Fund.	Judicial Branch IT Fund	1,892,558	1,892,558
10	Annulment of Criminal Records	131	This section adds an additional \$100 fee to be paid to the Department of Safety for the annulment of criminal records.	Criminal Records Fund	300,000	300,000
11	Saltwater Fishing License	132-143	This section introduces a saltwater fishing license. The fee for the license is \$15 for individuals, \$75 for charter boats, and \$150 for party boats.	Fish & Game Fund	0	780,000
12	Boat Registration (Navigation)	144	This section doubles fees for boat registrations from \$12 to \$24 for boats up to 16' in length; from \$17 to \$34 for boats 16'1" to 21' in length; from \$26 to \$52 for boats 21'1" to 30' in length; from \$35 to \$72 for boats 30'1" to 45' in length; and from \$46 to \$92 for boats 45'1" in length or longer. The fee increases are repealed July 1, 2015 as established in section 150.	Navigation Safety Fund	1,500,000 (through FY 2014)	1,500,000

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13	Boat Registration (Lake Fee)	145	This section increases the registration fee for each boat registration by \$2.50 from \$5 to \$7.50.	Lake Restoration and Preservation Fund	250,000	250,000
14	Boat Registration (Agents)	146	This section increases the agent fee for each boat registration by \$3.50 from \$1.50 to \$5.	Agents	Indeterminable	
15	Vessel Transfer	147	This section increases the transfer fee charged for transferring ownership of a vessel by \$2 from \$3 to \$5.	Navigation Safety Fund	Indeterminable	
16	Captains, Master, Pilot, Engineer Licenses	148	This section increases the licensing fees for captains, master, pilot, or engineer licenses by \$9 from \$4 to \$15, and establishes a \$10 re-testing fee for persons who fail the test initially.	Navigation Safety Fund	4,251	4,251
17	Reduced Ignition Propensity Cigarettes	176	This section establishes a \$250 fee for the certification and re-certification of reduced ignition propensity cigarettes.	Fire Standards & Training	275,000	275,000
18	Tobacco Tax on Non-Cigarettes	177-179	This section increases the tax on tobacco products other than cigarettes by 29.59 percentage points from 19% to 48.59% of the wholesale sale price, and taxes cigars. Base tobacco revenue estimates include \$3m per year of non-cigarette tobacco revenue.	General & Education Trust Funds	Included in base estimates	

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19	Judicial Branch Fine Extension	192	This section allows the Supreme Court to establish a fee of not less than \$25 to be added to a fine whenever a court allows for an extension of payment terms for the fine.	General Fund	300,000	300,000
20	Pistol Permit Fee	194	This section increases the fees charged to a non resident for a license to carry permit by \$80 from \$20 to \$100.	General Fund	854,000	854,000
21	Vanity Fee Plate	195-199	This section increases the vanity plate fee by \$15 from \$25 to \$40 per set.	General Fund	2,500,000	2,500,000
22	Food Protection Fees	205-207	This section eliminates fees for food and beverage licensure established in statute and instead allows the Department of Health and Human Services to establish these fees by administrative rule.	Food Protection Fund	300,000	300,000
23	Health Facility Fees	208	This section increases and expands upon health facility licensure fees from a range of \$2.50 to \$15 per item per year to a range of \$31 to \$500 per item per year.	Health Facility Fund	450,090	450,090
24	Condominium and Land Sales Fees	239-240	This section increases the condominium and land sales application fees from \$30 to \$50 per unit or parcel, or for initial applications from between \$300 and \$2,000 to between \$600 and \$5,000 with the fee for each additional unit increased from a range of \$200 to \$2,000 to \$400 to \$5,000.	General Fund	70,000	70,000
25	Additional Revenues from Existing Taxes	231	This section authorizes DRA to seek additional revenue from existing state taxes.	General Fund	Indeterminable	

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26	Motor Vehicle and Motorcycle Registrations	244-248	These sections increase motor vehicle registration fees by \$30 for vehicles up to 5000 lbs, \$45 for vehicles 5,001 to 10,000 lbs, and add surcharges of \$55 for vehicles 10,001 to 26,000, and \$75 for vehicles 26,001 to 73,280. Increase registration fees for semi-trailers or automobile utility trailers from a range of \$3 to \$36 up to \$8 to \$46, and from \$0.60 to \$0.90 per hundred lbs. over 8,000. Increase the motorcycle registration and transfer fees by \$10 each, from \$15 to \$25. These sections are repealed July 1, 2011 by section 246 and 248 of this act.	Highway Fund (net of betterment and apportionment)	38,900,000	24,700,000
				Betterment	2,000,000	15,000,000
				Apportionment	0	4,900,000
27	Tax on Gambling Winnings	249-253	This section establishes a tax of 10% on gambling winnings of nonresidents from New Hampshire entities, and on winnings of New Hampshire residents from any entities.	General Fund	5,900,000	7,900,000
28	Wine Discount	254	This section repeals the sunset of certain wine discounts. Base liquor revenue estimates include \$3.1m in FY 2010 and \$3.2m in FY 2011 from the repeal of the wine discount.	Liquor Commission Fund	Included in base estimates	
29	Tax on Transfer of Real Property	268	This section re-defines "real estate holding company" to include organizations other than businesses.	General Fund	1,500,000	1,500,000
30	Meals and Rooms Operators	269-272	This section requires meals and rooms operators to file with the DRA a bond in the amount of \$5,000 to secure payments of tax, interest, or penalties due. Requires operators to have paid all taxes, interest, or penalties to the DRA prior to issuance or renewal of a license.	General Fund	3,000,000	3,000,000
31	Business Profits Tax Filing Threshold	273-274	This section requires all businesses file a return on gains or losses on the sale or exchange of interest in the organization regardless of the business income level.	General Fund	5,000,000	6,000,000
32	Interest and Dividends Tax	275-280	These sections require certain partnerships and organizations, including limited liability companies, to pay interest and dividends tax on accumulated profits.	General Fund	15,000,000	15,000,000
33	Court System Fee Increases	none	The Judicial Branch has proposed increasing various court-related fees. These fees are set in court rules.	General Fund	2,000,000	2,000,000