

CHAPTER 24
HB 324-FN - FINAL VERSION

2021 SESSION

21-0335
10/05

HOUSE BILL **324-FN**

AN ACT relative to the administration of certain state taxes by the department of revenue administration.

SPONSORS: Rep. Major, Rock. 14; Rep. Almy, Graf. 13; Rep. Ames, Ches. 9

COMMITTEE: Ways and Means

ANALYSIS

This bill:

I. Clarifies electronic filing of meals and rooms taxes.

II. Excludes interest for the 30-day period after notice of assessment of state taxes for amounts paid within the 30-day period.

III. Removes the consideration of weighted apportionment factors under the business profits tax from inclusion in the tax expenditure report.

IV. Provides for conformity in business tax filing dates of non-profit corporations in this state with United States Internal Revenue Code filing dates.

This bill is a request of the department of revenue administration.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to the administration of certain state taxes by the department of revenue administration.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 24:1 New Paragraph; Department of Revenue Administration; Interest. Amend RSA 21-J:28 by
2 inserting after paragraph I the following new paragraph:

3 I-a. In the case of an assessment of any tax, the department may prescribe a time not to
4 exceed 30 days after notice of the original assessment or any reissued assessment during which, if
5 any amount of the tax is paid, no interest shall be imposed on such amount for the period after notice
6 of the original or reissued assessment.

7 24:2 Meals and Rooms Tax; Returns and Payment; Electronic Filing. Amend RSA 78-A:8, I to
8 read as follows:

9 I. Every operator shall, on or before the fifteenth day of the calendar month following the
10 collection of taxes imposed by this chapter, file a return reporting the results of the preceding month
11 to the commissioner of revenue administration. This return shall be filed even though no tax may be
12 due. Returns may be filed by mail or [~~through electronic data submission~~] **electronically**. If such
13 operator has been granted permission to make other than monthly filings, as provided in RSA 78-
14 A:9, II(b), the operator shall make a return in accordance with the return schedule permitted by the
15 department of revenue administration, even though no tax may be due. The commissioner shall
16 adopt rules, pursuant to RSA 541-A, relative to the form of such return and the data which it shall
17 contain. All electronically filed returns shall contain an electronic authorization by the operator or
18 an authorized representative subject to the pains and penalties of perjury. The commissioner shall
19 adopt rules, under RSA 541-A, relative to the method of electronic authorization.

20 24:3 Repeal. RSA 78-A:3, III, relative to the definition of electronic data submission, is repealed.

21 24:4 Tax Expenditure Report; Weighted Apportionment Factors Removed. Amend RSA 71-C:2
22 to read as follows:

23 71-C:2 Tax Expenditures Specified. Tax expenditures include, but may not be limited to, the
24 community development finance authority investment tax credit as computed in RSA 162-L:10; the
25 economic revitalization zone tax credit as computed in RSA 162-N:6; the research and development
26 tax credit under RSA 77-A:5, XIII; the Coos county job creation tax credit under RSA 77-E:3-c; the
27 education tax credit as computed in RSA 77-G:4; [~~the weighted apportionment factors under RSA 77-~~
28 ~~A:3, II(a);~~] and the exemption for qualified regenerative manufacturing companies allowed under
29 RSA 77-A:1, I and RSA 77-E:1, III.

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1 24:5 Business Profits Tax; Exempt Organization Return; Filing. Amend RSA 77-A:6, I to read
2 as follows:

3 I. Every business organization having gross business income in excess of \$50,000 as defined
4 by RSA 77-A:1, VI, during the taxable period, shall on or before the fifteenth day of the third month
5 in the case of organizations required to file a United States partnership tax return, ***the fifteenth***
6 ***day of the fifth month in the case of organizations required to file a United States exempt***
7 ***organization tax return***, and the fifteenth day of the fourth month in the case of all other business
8 organizations, following expiration of its taxable period, make a return to the commissioner. The
9 commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the
10 form of such return and the data which it must contain for the correct computation of taxable
11 business profits and gross business income attributable to this state and the tax assessed on it. All
12 returns shall be signed by the taxpayer or by its authorized representative, subject to the pains and
13 penalties of perjury.

14 24:6 Business Enterprise Tax; Exempt Organization Return; Filing. Amend RSA 77-E:5, I to
15 read as follows:

16 I. Every business enterprise having gross business receipts in excess of \$200,000 as defined
17 by RSA 77-E:1, X, during the taxable period or the enterprise value tax base of which is greater than
18 \$100,000 shall, on or before the fifteenth day of the third month in the case of enterprises required to
19 file a United States partnership tax return, ***the fifteenth day of the fifth month in the case of***
20 ***enterprises required to file a United States exempt organization return***, and the fifteenth day
21 of the fourth month in the case of all other business enterprises, following expiration of its taxable
22 period, make a return to the commissioner. For tax years beginning January 1, 2015, the
23 commissioner shall biennially adjust these threshold amounts rounding to the nearest \$1,000 based
24 on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban Consumers,
25 Northeast Region as published by the Bureau of Labor Statistics, United States Department of
26 Labor using the amount published for the month of June in the year prior to the start of the tax
27 year. All returns shall be signed by the business enterprise or by its authorized representative,
28 subject to the pains and penalties of perjury and the penalties provided in RSA 21-J:39.

29 24:7 Effective Date. This act shall take effect upon its passage.

Approved: May 06, 2021
Effective Date: May 06, 2021

