

HB 145 - AS INTRODUCED

2023 SESSION

23-0674

02/10

HOUSE BILL                ***145***

AN ACT                    relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

SPONSORS:            Rep. Harrington, Straf. 18

COMMITTEE:        Ways and Means

---

ANALYSIS

This bill states that no New Hampshire business shall be required to collect sales taxes for a foreign jurisdiction unless mandated by Congress or New Hampshire law.

-----

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                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Three*

AN ACT                      relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

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

1            1    New Section; Foreign Sales Taxes; Collection by New Hampshire Businesses Generally.  
2    Amend RSA 78-D by inserting after section 2 the following new section:

3            78-D:2-a    Foreign Sales Taxes; Collection by New Hampshire Businesses Generally.    Part I,  
4    Article 12 of the New Hampshire Constitution states in part: "Nor are the inhabitants of this State  
5    controllable by any other laws than those to which they, or their representative body, have given  
6    their consent." Therefore, no New Hampshire business retailer shall be required to collect sales or  
7    use taxes for a foreign government or provide any information for the facilitation of collecting these  
8    taxes unless such collection is mandated by the Congress of the United States in accordance with the  
9    Commerce Clause, Article 1, Section 8, Clause 3 of the United States Constitution, or by New  
10    Hampshire law.

11           2    Effective Date. This act shall take effect 60 days after its passage.