

Amendment to HB 1221-FN

1 Amend the title of the bill by replacing it with the following:

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3 AN ACT relative to the rate of the business profits tax, and relative to suspension of the state  
4 road toll.

5

6 Amend the bill by inserting after section 1 the following and renumbering the original section 2 to  
7 read as 4:

8

9 2 Legislative Findings.

10 I. New Hampshire's working families and small businesses are struggling with a 40-year  
11 high inflation rate that has had a devastating impact on the price of gas, home heating, and food  
12 resulting from policies adopted in Washington, D.C. since January 2021.

13 II. Prior to January of 2021, the price of gasoline was approximately half of what it is today  
14 and now has steadily risen over the past 15 months.

15 III. Before January 2021, America was energy independent and exporting energy to our  
16 Allies. Now, due to actions taken by the federal government that include halting pipelines, placing  
17 restrictions on leases and permits on federal lands, and curtailing energy production in Alaska,  
18 America has become energy dependent on hostile nations, undermining national security.

19 IV. The New Hampshire general court recognizes that our citizens are struggling with high  
20 gas prices and that Washington, D.C. has done nothing to make us energy independent again and  
21 bring down gas prices.

22 V. As a result, due to inaction in Washington, D.C., the general court will take immediate  
23 action to help people in New Hampshire. From May 1 through June 30, 2022 the state shall suspend  
24 the state road toll. The general court recognizes that a temporary action like lowering gas taxes,  
25 while necessary, is no substitute for a long-term strategy of American energy production that will  
26 lower costs and enhance national security.

27 VI. The general court strongly recommends that our action to temporarily lower gas taxes  
28 will be matched with action in Washington, D.C. to increase energy production including restarting  
29 energy pipelines, lifting restrictions on energy leases and permits, and lifting restrictions on energy  
30 production in the Arctic.

31 3 Administration of Motor Vehicle Laws; Temporary Suspension of Road Toll.

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1           I. For the period of May 1, 2022, through June 30, 2022, the levy and collection of the \$.18  
2 per gallon road toll under RSA 260:32 and additional \$.042 per gallon road toll under RSA 260:32-a  
3 are hereby suspended.

4           II.(a) For the fiscal year ending June 30, 2022, the amount of \$20,000,000 is hereby  
5 appropriated from the general fund to the department of safety for deposit in the state highway  
6 fund.

7           (b) For the fiscal year ending June 30, 2022, the amount of \$6,000,000 is hereby  
8 appropriated from the general fund to the department of transportation. The department shall  
9 include this appropriation as revenue collected under RSA 260:32-a to be disbursed pursuant to RSA  
10 260:32-b.

11           (c) Said appropriations shall not lapse. The governor is authorized to draw a warrant  
12 for said sums out of any money in the treasury not otherwise appropriated.

13           III. The commissioner of the department of transportation shall include the amounts  
14 appropriated under paragraph II in the calculation of apportionment A under RSA 235:23, I, for  
15 disbursement to cities, towns, and unincorporated places.

16           IV. The department of safety shall still require distributors to report sales and other  
17 information pursuant to RSA 260:38 during the road toll suspension.

18           V. The commissioner of the department of safety may waive administrative rules of the  
19 department, without prior approval of the joint legislative committee on administrative rules, as  
20 deemed necessary for the administration of the road toll suspension under this section.

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AMENDED ANALYSIS

This bill reduces the rate of the business profits tax for tax years ending on or after December 31, 2023. The bill also suspends the levy and collection of the 22.2 cent road toll from May 1 to June 30, 2022.