

HB 662-FN – AS INTRODUCED

2013 SESSION

13-0526  
09/04

HOUSE BILL            **662-FN**

AN ACT                requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

SPONSORS:            Rep. Cushing, Rock 21; Rep. Ford, Graf 3; Rep. Muns, Rock 21; Sen. Stiles, Dist 24; Sen. Fuller Clark, Dist 21

COMMITTEE:          Ways and Means

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ANALYSIS

This bill requires the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated each month in each municipality.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Thirteen*

AN ACT                    requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

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

1            1 New Section; Meals and Rooms Tax; Collection and Availability of Data. Amend RSA 78-A by  
2 inserting after section 19 the following new section:

3            78-A:19-a Collection and Availability of Data. The department shall collect data on the amount  
4 of tax revenue generated from the meals and rooms tax in each municipality each month. The  
5 department shall make such data available to the office of the legislative budget assistant and to the  
6 public by the tenth day of the following month.

7            2 Effective Date. This act shall take effect upon its passage.

**HB 662 FISCAL NOTE**

AN ACT                    requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

**FISCAL IMPACT:**

The Department of Revenue Administration states this bill, **as introduced**, may have an indeterminable impact on state expenditures in FY 2013 and each year thereafter. There will be no fiscal impact on state, county, and local revenue, or county and local expenditures.

**METHODOLOGY:**

The Department of Revenue Administration states this bill would require the Department to collect data on the amount of tax revenue generated from the meals and rooms tax (M&R) in each municipality each month, and make such data available to the Office of Legislative Budget Assistant and to the public by the 10<sup>th</sup> day of the following month. The Department states this bill cannot be administered as written due to multiple technical and mechanical defects. The Department states M&R returns and payments are due the 15<sup>th</sup> day of the month following collections, and as a result the data would not be available by the date proposed in the bill. In addition, although this bill makes the information public, RSA 21-J:14 entitled "Confidentiality of Department Records" would prohibit disclosure of aggregate numbers that could identify, or permit identification of, tax information. RSA 21-J:14 would need to be amended to contain an exemption for making such data public. Lastly, even if the reporting date and confidentiality issues were corrected, the Department states the M&R tax data made available by the Department would be inaccurate in its representation due to consolidated filing and M&R operator license addresses. For example, a M&R operator may operate several businesses in several different cities and towns, but files a consolidated M&R return with the Department listing only one address.