

CHAPTER 90
SB 30 – FINAL VERSION

02/14/13 0120s

2013 SESSION

13-0846
09/01

SENATE BILL **30**

AN ACT making technical corrections to tax laws.

SPONSORS: Sen. Odell, Dist 8; Sen. D'Allesandro, Dist 20; Sen. Rausch, Dist 19; Sen. Hosmer, Dist 7; Rep. Hatch, Coos 6; Rep. Major, Rock 14; Rep. Campbell, Hills 33

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill makes technical corrections to tax laws.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 90
SB 30 – FINAL VERSION

02/14/13 0120s

13-0846
09/01

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT making technical corrections to tax laws.

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

1 90:1 Confidentiality of Department Records; Information Sharing With Federal Agencies.
2 Amend RSA 21-J:14, V(b) to read as follows:

3 (b) Disclosure of department records, files, or returns to the United States [~~Internal~~
4 ~~Revenue Service~~] **Department of Treasury and United States Food and Drug Administration**
5 in accordance with compacts for the exchange of information between the department and the
6 [~~Internal Revenue Service~~] **bureaus within the Department of Treasury and the Food and**
7 **Drug Administration**, but only for the purpose of, and to the extent necessary in, the
8 administration of federal tax laws, and related statutes.

9 90:2 Confidentiality of Department Records; Disclosure Violations. RSA 21-J:14, VIII is
10 repealed and reenacted to read as follows:

11 VIII. It shall be unlawful for any officer or employee of the state or an officer or employee of
12 a vendor which has entered into a contractual agreement with the department under RSA 21-J:3,
13 XX, or has entered into a contractual agreement with the state and is authorized by law to receive
14 information made confidential and privileged by this section, willfully to disclose to any person,
15 except as authorized in this section, any records or files of the department. The term “willfully,” as
16 used in this paragraph, shall have the same meaning as provided in RSA 626:2, IV. Any violation of
17 this section shall be a class A misdemeanor punishable upon conviction by a fine or imprisonment or
18 both under RSA 651:2 and shall in addition to any other punishment be dismissed from office or
19 discharged from employment upon conviction for such offense.

20 90:3 Business Profits Tax; Corrections; Notice. Amend RSA 77-A:10 to read as follows:

21 77-A:10 Corrections. Each taxpayer shall report to the commissioner of revenue administration
22 any change in the amount of its gross business profits as finally determined by the United States
23 Internal Revenue Service with respect to any previous year for which the taxpayer has made a
24 return under this chapter. Such a report shall be made not later than 6 months after the taxpayer
25 has received notice **from the United States Internal Revenue Service** that such change has
26 finally been determined. Notwithstanding any other provision of law, a taxpayer reporting a
27 correction pursuant to this section shall be given notice by the department [~~of any adjustment to the~~
28 ~~tax due with respect to such correction~~] within 6 months of the filing of the report **that the return is**
29 **being reviewed.**

CHAPTER 90
SB 30 – FINAL VERSION
- Page 2 -

1 90:4 Checks Tendered in Payment of Taxes. Amend RSA 80:52-b to read as follows:

2 80:52-b Checks Tendered in Payment of Taxes.

3 **I.** If any person tenders a check for the payment of any taxes levied by the tax collector and
4 the check is returned to the tax collector as uncollectible for any reason, such taxes shall be deemed
5 not paid and the person tendering such check shall be subject to applicable tax delinquency
6 penalties, protest and collection charges.

7 **II.** *If any person tenders a check for the payment of any taxes levied by the tax*
8 *collector and the check is drawn on a foreign bank, the person tendering such check shall*
9 *be subject to all applicable foreign check bank fees.*

10 90:5 Effective Date. This act shall take effect 60 days after its passage.

11 Approved: June 20, 2013

12 Effective Date: August 19, 2013