

**CACR 11 – AS INTRODUCED**

2014 SESSION

14-2246  
06/04

CONSTITUTIONAL AMENDMENT

CONCURRENT RESOLUTION **11**

RELATING TO: the definition of “tax” and “fee.”

PROVIDING THAT: that a tax is imposed to raise state revenue and a fee is imposed to recover costs to the state for providing a service to the payer.

SPONSORS: Rep. Bixby, Straf 17

COMMITTEE: Ways and Means

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ANALYSIS

This constitutional amendment concurrent resolution defines “tax” and “fee”.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: the definition of “tax” and “fee.”

PROVIDING THAT: that a tax is imposed to raise state revenue and a fee is imposed to recover costs to the state for providing a service to the payer.

*Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:*

1 I. That the second part of the constitution be amended by inserting after article 5-b the  
2 following new article:

3 [Art.] 5-c. [Tax and Fee, How Defined.] A tax is an enforced contribution for the purpose of  
4 raising revenue to fund government operations and responsibilities as established in the constitution  
5 and in statute; in contrast, a fee is a charge imposed by the state to recover costs of providing a  
6 service to the payer; moneys collected as a fee may only be applied to costs related to rendering the  
7 service.

8 II. That the above amendment proposed to the constitution be submitted to the qualified  
9 voters of the state at the state general election to be held in November, 2014.

10 III. That the selectmen of all towns, cities, wards and places in the state are directed to  
11 insert in their warrants for the said 2014 election an article to the following effect: To decide  
12 whether the amendments of the constitution proposed by the 2014 session of the general court shall  
13 be approved.

14 IV. That the wording of the question put to the qualified voters shall be:  
15 “Are you in favor of amending the second part of the constitution by inserting after article 5-b a new  
16 article to read as follows:

17 [Art.] 5-c. [Tax and Fee, How Defined.] A tax is an enforced contribution for the purpose of  
18 raising revenue to fund government operations and responsibilities as established in the constitution  
19 and in statute; in contrast, a fee is a charge imposed by the state to recover costs of providing a  
20 service to the payer; moneys collected as a fee may only be applied to costs related to rendering the  
21 service.”

22 V. That the secretary of state shall print the question to be submitted on a separate ballot or  
23 on the same ballot with other constitutional questions. The ballot containing the question shall  
24 include 2 squares next to the question allowing the voter to vote “Yes” or “No.” If no cross is made in  
25 either of the squares, the ballot shall not be counted on the question. The outside of the ballot shall  
26 be the same as the regular official ballot except that the words “Questions Relating to Constitutional  
27 Amendments proposed by the 2014 General Court” shall be printed in bold type at the top of the

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1 ballot.

2 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it  
3 becomes effective when the governor proclaims its adoption.