

HB 1610-FN – AS INTRODUCED

2014 SESSION

14-2546  
10/08

HOUSE BILL            ***1610-FN***  
AN ACT                relative to the excavation tax.  
SPONSORS:            Rep. Daniels, Hills 40  
COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill defines the term “natural repose” to determine liability for the excavation tax.

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                             Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Fourteen*

AN ACT                   relative to the excavation tax.

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

1           1   New Paragraph; Excavation Tax; Definitions; Natural Repose. Amend RSA 72-B:1 by  
2 inserting after paragraph VII-a the following new paragraph:

3           VII-b. “Natural repose” means the state of stability of large piles of materials created during  
4 construction or mining as determined by a civil engineer licensed by the board of professional  
5 engineers. The natural repose of material such as stone, sand, or gravel piled on a surface occurs as  
6 follows: (a) material piled on a surface assumes side slopes that are steep and unstable, where  
7 unstable means material will spontaneously fall down the slope when the pile is disturbed; (b) over  
8 time, the slopes become shallower due to erosion and other natural disturbances, and at some  
9 subsequent time the slope angle becomes shallow enough that vibrations will no longer cause  
10 material to spontaneously dislodge; and (c) the piled material is in natural repose when the angle of  
11 its slope, different for all materials, achieves the natural angle of repose. The determination of angle  
12 of repose and the state of natural repose under this chapter shall only be determined by a civil  
13 engineer licensed by the board of professional engineers under RSA 310-A.

14           2   Effective Date. This act shall take effect 60 days after its passage.

**HB 1610-FN - FISCAL NOTE**

AN ACT                    relative to the excavation tax.

**FISCAL IMPACT:**

The Department of Revenue Administration states this bill, **as introduced**, may decrease state and local revenue by an indeterminable amount in FY 2014 and each year thereafter. There will be no impact on county revenue, or state, county, and local expenditures.

**METHODOLOGY:**

The Department of Revenue Administration states that, by defining “natural repose” more narrowly than the term is defined in current practice, this bill has the effect of slightly narrowing the definition of “excavation” in RSA 72-B. As a consequence, the bill may result in a modest decline in state revenue due to a decrease in intent-to-excavate application fees, as well as a modest decline in municipal revenue due to a decrease in activities subject to the excavation tax. The extent of these revenue decreases is indeterminable.