

CHAPTER 76  
SB 300 – FINAL VERSION

03/13/14 0859s

2014 SESSION

14-2674  
10/04

SENATE BILL       **300**

AN ACT           relative to the setting of tax rates and the disposition of rooms and meals tax revenues by the department of revenue administration.

SPONSORS:       Sen. Sanborn, Dist 9; Rep. Stroud, Hills 21

COMMITTEE:     Ways and Means

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AMENDED ANALYSIS

This bill requires certain agencies to report estimates of local aid to the department of revenue administration for the setting of tax rates. The bill also changes the date for the department to determine the costs of administration of the rooms and meals tax.

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                      Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                   relative to the setting of tax rates and the disposition of rooms and meals tax revenues by the department of revenue administration.

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

1           76:1 New Paragraph; Setting of Tax Rates by Commissioner. Amend RSA 21-J:35 by inserting  
2 after paragraph VI the following new paragraph:

3           VII. On or before October 1 of each year, the following state agencies shall provide the  
4 department of revenue administration estimates of local aid to be distributed to municipalities and  
5 school districts in the current fiscal year for the following local aid programs:

6                   (a) State treasury: meals and rooms distribution pursuant to RSA 78-A:26.

7                   (b) Department of transportation: highway construction aid pursuant to RSA 235:23.

8                   (c) Department of environmental services: water pollution control grants pursuant to  
9 RSA 486, water filtration grants pursuant to RSA 486-A, and landfill closure grants pursuant to  
10 RSA 149-M:43.

11                   (d) Department of education: federal forest land aid pursuant to RSA 227-H:20 through  
12 RSA 227-H:22, state aid for an adequate education pursuant to RSA 198:40-a, school building aid  
13 pursuant to RSA 198:15-a, and catastrophic aid pursuant to RSA 186-C:18.

14           76:2 Rooms and Meals Tax; Revenues; Administration. Amend the introductory paragraph of  
15 RSA 78-A:26, I to read as follows:

16           I. Beginning on July 1, 1995, and for each fiscal year thereafter, the department shall pay  
17 over all revenue, except revenues identified in paragraph III of this section, collected under this  
18 chapter to the state treasurer. On or before [~~October 1~~] **September 15** of each year, the department  
19 shall determine the cost of administration of this chapter for the fiscal year ending on the preceding  
20 June 30, and it shall notify the state treasurer of these costs by a report certified by them as to  
21 correctness. After deducting the cost of administration of the chapter from the total income, the  
22 state treasurer shall distribute the net income as follows:

23           76:3 Effective Date. This act shall take effect 60 days after its passage.

24 Approved: May 27, 2014

25 Effective Date: July 26, 2014