

CHAPTER 78  
SB 386 – FINAL VERSION

02/19/14 0500s

2014 SESSION

14-2660  
10/06

SENATE BILL **386**

AN ACT relative to the authority and duties of the department of revenue administration.

SPONSORS: Sen. Odell, Dist 8; Sen. D'Allesandro, Dist 20; Sen. Rausch, Dist 19;  
Sen. Forrester, Dist 2; Rep. Major, Rock 14; Rep. Hess, Merr 24; Rep. Schamberg,  
Merr 4; Rep. Lovejoy, Rock 36

COMMITTEE: Ways and Means

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ANALYSIS

This bill makes various changes to the authority and duties of the department of revenue administration including for whole dollar filing, municipal training, installment payment agreements for delinquent taxes, and the authority to expend sums for low and moderate income homeowners property tax relief grants.

This bill is a request of the department of revenue administration.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 authority and duties of the department of revenue administration.

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

1 78:1 New Paragraph; Commissioner of Revenue Administration; Duties; Whole Dollar  
2 Reporting. Amend RSA 21-J:3 by inserting after paragraph XXIX the following new paragraph:

3 XXX. Have the authority to allow returns, declarations, or other documents containing  
4 monetary values filed with the department to be prepared by rounding to the nearest whole dollar.

5 78:2 Revolving Fund; Education and Training. Amend RSA 21-J:24-a, IV(b) to read as follows:

6 (b) Providing training to municipal employees in the areas of **assessment**, taxation, and  
7 finance. A reasonable charge shall be established for such training. This charge shall be fixed to  
8 reflect the cost of payments to experts to provide the training, the cost of written training materials,  
9 rented facilities, advertising, and other **indirect** associated costs. Such training shall be conducted  
10 in geographically dispersed locations.

11 78:3 Taxpayer Bill of Rights; Requirements for Installment Payment Agreements. Amend RSA  
12 21-J:43 to read as follows:

13 21-J:43 Authority to Enter Into Written Installment Payment Agreements. The department may  
14 enter into written installment payment agreements if it determines that the agreement facilitates  
15 collection of delinquent taxes, penalties, and interest owed~~[when liens have been recorded securing~~  
16 ~~the debt and the taxpayer has clearly demonstrated inability to pay in full]~~. The department may  
17 modify or terminate an installment payment agreement if it determines that the financial condition of  
18 the taxpayer has sufficiently changed or that the taxpayer has not complied with the terms of the  
19 installment agreement. The department shall give written notice to the taxpayer at least 30 days  
20 before the action terminating or modifying the installment payment agreement.

21 78:4 Report on Tax Refunds. Amend RSA 21-J:45 to read as follows:

22 21-J:45 Reports on Status of ~~Monthly~~ **Requested** Tax Refunds.

23 I. The commissioner of the department of revenue administration shall report to the fiscal  
24 committee of the general court within 10 days after the close of each ~~month~~ **quarter**, the status of  
25 ~~monthly~~ **requested** refunds pending from the combined general fund and education trust fund for  
26 the following taxes:

27 (a) Business profits tax.

28 (b) Business enterprise tax.

29 (c) Interest and dividends tax.

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1           II. This report shall include, but not be limited to, the number [~~of refunds claimed,~~] **and**  
2 dollar value of **requested** refunds carried over from the prior [~~month, current claims,~~] **quarter,**  
3 **requested refunds initiated during the quarter, requested refunds** paid out [~~refunds~~] **during**  
4 **the quarter,** and **requested** refunds outstanding at the end of the [~~month~~] **quarter.** This report  
5 shall also include [~~the total anticipated refund for the next 3 calendar months~~] **a 5-year history of**  
6 **the requested refunds paid** for each tax in subparagraphs I(a)-(c).

7           78:5 Transfer of Appropriation for Grants for Low and Moderate Income Homeowners Property  
8 Tax Relief. For the biennium ending June 30, 2015, the appropriation for the expenditure of low and  
9 moderate income homeowners property tax relief grants (hardship grants) under RSA 198:57 shall  
10 be transferred from accounting unit 06-56-56-560010-7550 within the department of education to the  
11 department of revenue administration. The commissioner of the department of revenue  
12 administration is authorized to create a new accounting unit and expenditure class as required and  
13 as the commissioner deems necessary and appropriate for the expenditure of low and moderate  
14 income homeowners property tax relief grants under RSA 198:57.

15           78:6 Effective Date. This act shall take effect upon its passage.

16 Approved: May 27, 2014

17 Effective Date: May 27, 2014