

CHAPTER 183
HB 187 – FINAL VERSION

04/30/2015 1325s

2015 SESSION

15-0294
09/03

HOUSE BILL **187**

AN ACT relative to information sharing for enforcement of the tobacco tax and relative to the biennial adjustment of the filing threshold for the business enterprise tax.

SPONSORS: Rep. Major, Rock 14; Rep. Almy, Graf 13

COMMITTEE: Ways and Means

ANALYSIS

This bill permits the sharing of information between the department of revenue administration and the liquor commission's division of enforcement for purposes of enforcement of the tobacco tax. The bill also specifies the formula for the biennial adjustment of the filing threshold for the business enterprise tax.

This bill was requested by the department of revenue administration.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to information sharing for enforcement of the tobacco tax and relative to the biennial adjustment of the filing threshold for the business enterprise tax.

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

1 183:1 New Subparagraph; Department of Revenue Administration; Confidentiality of
2 Department Records. Amend RSA 21-J:14, V(d) by inserting after subparagraph (8) the following
3 new subparagraph:

4 (9) An officer or employee of the division of enforcement of the liquor commission,
5 pursuant to an agreement for exchange of information between the department and the division of
6 enforcement, for the purposes of, and only to the extent necessary for, the administration and
7 enforcement of RSA 78:26. Officers or employees of the division of enforcement having any
8 confidential and privileged department information obtained from the department pursuant to the
9 exchange agreement authorized under this subparagraph shall be subject to the provisions of this
10 section.

11 183:2 Business Enterprise Tax; Returns; Biennial Adjustment of Filing Threshold. Amend RSA
12 77-E:5, I to read as follows:

13 I. Every business enterprise having gross business receipts in excess of \$200,000 [~~as~~
14 ~~adjusted biennially for inflation and rounded to the nearest \$1,000 by the commissioner using the~~
15 ~~Consumer Price Index, Northeast Region]~~ as defined by RSA 77-E:1, X, during the taxable period or
16 the enterprise value tax base of which is greater than \$100,000 [~~as adjusted biennially for inflation~~
17 ~~and rounded to the nearest \$1,000 by the commissioner using the Consumer Price Index, Northeast~~
18 ~~Region]~~ shall, on or before the fifteenth day of the third month in the case of enterprises required to
19 file a United States corporation tax return, and the fifteenth day of the fourth month in the case of
20 all other business enterprises, following expiration of its taxable period, make a return to the
21 commissioner. ***For tax years beginning January 1, 2015, the commissioner shall biennially***
22 ***adjust these threshold amounts rounding to the nearest \$1,000 based on the 2-year (24-***
23 ***month) percentage change in the Consumer Price Index for All Urban Consumers,***
24 ***Northeast Region as published by the Bureau of Labor Statistics, United States***
25 ***Department of Labor using the amount published for the month of June in the year prior to***
26 ***the start of the tax year.*** All returns shall be signed by the business enterprise or by its authorized
27 representative, subject to the pains and penalties of perjury and the penalties provided in RSA 21-
28 J:39.

29 183:3 Effective Date. This act shall take effect 60 days after its passage.

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2 Approved: June 29, 2015

3 Effective Date: August 28, 2015