

HB 314 – AS INTRODUCED

2015 SESSION

15-0829
09/10

HOUSE BILL **314**

AN ACT establishing a commission to study the charitable status of certain nonprofit organizations for purposes of state and local taxation.

SPONSORS: Rep. P. Brown, Hills 31

COMMITTEE: Ways and Means

ANALYSIS

This bill establishes a commission to study the charitable status of certain nonprofit organizations for purposes of state and local taxation.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Fifteen

AN ACT establishing a commission to study the charitable status of certain nonprofit organizations for purposes of state and local taxation.

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

1 1 New Subdivision; Commission to Study the Charitable Status of Certain Nonprofit
2 Organizations for Purposes of State and Local Taxation. Amend RSA 21-J by inserting after section
3 47 the following new subdivision:

4 Commission to Study the Charitable Status of Certain Nonprofit Organizations
5 for Purposes of State and Local Taxation

6 21-J:48 Commission to Study the Charitable Status of Certain Nonprofit Organizations for
7 Purposes of State and Local Taxation.

8 I. There is established a commission to study the charitable status for purposes of state and
9 local taxation of nonprofit organizations registered with the New Hampshire secretary of state which
10 are not exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

11 II.(a) The members of the commission shall be as follows:

12 (1) Three members of the house of representatives, appointed by the speaker of the
13 house of representatives.

14 (2) Two members of the senate, appointed by the president of the senate.

15 (3) The commissioner of revenue administration, or designee.

16 (4) The secretary of state, or designee.

17 (b) Legislative members of the commission shall receive mileage at the legislative rate
18 when attending to the duties of the commission.

19 III. The commission shall study the charitable status for purposes of state and local taxation
20 of nonprofit organizations registered with the New Hampshire secretary of state which are not
21 exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

22 IV. The members of the commission shall elect a chairperson from among the members. The
23 first meeting of the commission shall be called by the first-named house member. The first meeting
24 of the commission shall be held within 45 days of the effective date of this section. Four members of
25 the commission shall constitute a quorum.

26 V. The commission shall report its findings and any recommendations for proposed
27 legislation to the speaker of the house of representatives, the president of the senate, the house
28 clerk, the senate clerk, the governor, and the state library on or before November 1, 2015.

29 2 Repeal. RSA 21-J:48, relative to the commission to study the charitable status of certain
30 nonprofit organizations for purposes of state and local taxation, is repealed.

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1 3 Effective Date.

2 I. Section 2 of this act shall take effect November 1, 2015.

3 II. The remainder of this act shall take effect upon its passage.