

CHAPTER 274
SB 9-FN-A-LOCAL – FINAL VERSION

2015 SESSION

15-1038
03/09

SENATE BILL

9-FN-A-LOCAL

AN ACT

relative to salary increases for state employees and making appropriations therefor, establishing a legislative oversight committee on employee relations, relative to the purpose of a capital budget appropriation, and reducing the rates of the business profits tax and the business enterprise tax.

SPONSORS:

Sen. Bradley, Dist 3; Sen. Forrester, Dist 2; Sen. Little, Dist 8; Sen. Woodburn, Dist 1; Sen. D'Allesandro, Dist 20; Sen. Hosmer, Dist 7; Rep. Flanagan, Hills 26; Rep. Hinch, Hills 21; Rep. Shurtleff, Merr 11; Rep. Rosenwald, Hills 30

COMMITTEE:

ANALYSIS

This bill:

- I. Makes appropriations for salary increases for state employees.
- II. Establishes a legislative oversight committee on employee relations.
- III. Amends the purpose of a capital budget appropriation made to the liquor commission.
- IV. Reduces the rates of the business profits tax and the business enterprise tax.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 salary increases for state employees and making appropriations therefor, establishing a legislative oversight committee on employee relations, relative to the purpose of a capital budget appropriation, and reducing the rates of the business profits tax and the business enterprise tax.

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

1 274:1 Classified Salaries; January 8, 2016. RSA 99:1-a is repealed and reenacted to read as
2 follows:

3 99:1-a Salaries Established. The salary ranges for all unrepresented classified employees and
4 all classified employees represented by an employee organization having an agreement with the
5 state for the biennium ending June 30, 2017 shall be established as follows commencing January 8,
6 2016:

7	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
8	01	20,202.00	20,728.50	21,294.00	21,918.00	22,542.00	23,224.50	23,848.50	24,472.50
9	02	20,728.50	21,294.00	21,918.00	22,542.00	23,224.50	23,848.50	24,472.50	25,174.50
10	03	21,294.00	21,918.00	22,542.00	23,224.50	23,848.50	24,472.50	25,174.50	25,954.50
11	04	21,918.00	22,542.00	23,224.50	23,848.50	24,472.50	25,174.50	25,954.50	27,709.50
12	05	22,542.00	23,224.50	23,848.50	24,472.50	25,174.50	25,954.50	27,709.50	28,743.00
13	06	23,224.50	23,848.50	24,472.50	25,174.50	25,954.50	27,709.50	28,743.00	29,796.00
14	07	23,848.50	24,687.00	25,681.50	26,676.00	27,709.50	28,743.00	29,796.00	31,024.50
15	08	24,687.00	25,681.50	26,676.00	27,709.50	28,743.00	29,796.00	31,024.50	32,194.50
16	09	25,681.50	26,676.00	27,709.50	28,743.00	29,796.00	31,024.50	32,194.50	33,442.50
17	10	26,676.00	27,709.50	28,743.00	29,796.00	31,024.50	32,194.50	33,442.50	34,749.00
18	11	27,709.50	28,743.00	29,796.00	31,024.50	32,194.50	33,442.50	34,749.00	36,153.00
19	12	28,743.00	29,796.00	31,024.50	32,194.50	33,442.50	34,749.00	36,153.00	37,752.00
20	13	29,796.00	31,024.50	32,194.50	33,442.50	34,749.00	36,153.00	37,752.00	39,292.50
21	14	31,024.50	32,194.50	33,442.50	34,749.00	36,153.00	37,752.00	39,292.50	40,989.00
22	15	32,194.50	33,559.50	34,924.50	36,328.50	37,752.00	39,292.50	40,989.00	42,646.50
23	16	33,559.50	34,924.50	36,328.50	37,752.00	39,292.50	40,989.00	42,646.50	44,479.50
24	17	34,924.50	36,328.50	37,752.00	39,292.50	40,989.00	42,646.50	44,479.50	46,293.00
25	18	36,328.50	37,752.00	39,292.50	40,989.00	42,646.50	44,479.50	46,293.00	48,223.50
26	19	37,752.00	39,292.50	40,989.00	42,646.50	44,479.50	46,293.00	48,223.50	50,251.50
27	20	39,292.50	40,989.00	42,646.50	44,479.50	46,293.00	48,223.50	50,251.50	52,825.50
28	21	40,989.00	42,646.50	44,479.50	46,293.00	48,223.50	50,251.50	52,825.50	55,126.50

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1	22	42,646.50	44,479.50	46,293.00	48,223.50	50,251.50	52,825.50	55,126.50	57,525.00
2	23	44,479.50	46,390.50	48,457.50	50,583.00	52,825.50	55,126.50	57,525.00	60,099.00
3	24	46,390.50	48,457.50	50,583.00	52,825.50	55,126.50	57,525.00	60,099.00	62,731.50
4	25	48,457.50	50,583.00	52,825.50	55,126.50	57,525.00	60,099.00	62,731.50	65,578.50
5	26	50,583.00	52,825.50	55,126.50	57,525.00	60,099.00	62,731.50	65,578.50	68,406.00
6	27	52,825.50	55,126.50	57,525.00	60,099.00	62,731.50	65,578.50	68,406.00	71,467.50
7	28	55,126.50	57,525.00	60,099.00	62,731.50	65,578.50	68,406.00	71,467.50	75,309.00
8	29	57,525.00	60,099.00	62,731.50	65,578.50	68,406.00	71,467.50	75,309.00	78,877.50
9	30	60,099.00	62,731.50	65,578.50	68,406.00	71,467.50	75,309.00	78,877.50	82,485.00
10	31	62,731.50	65,715.00	68,796.00	71,916.00	75,309.00	78,877.50	82,485.00	86,365.50
11	32	65,715.00	68,796.00	71,916.00	75,309.00	78,877.50	82,485.00	86,365.50	90,265.50
12	33	68,796.00	71,916.00	75,309.00	78,877.50	82,485.00	86,365.50	90,265.50	94,165.50
13	34	71,916.00	75,309.00	78,877.50	82,485.00	86,365.50	90,265.50	94,165.50	98,046.00
14	35	75,309.00	78,877.50	82,485.00	86,365.50	90,265.50	94,165.50	98,046.00	101,946.00

15 The salary ranges provided herein for academic positions shall apply to those state employees in
16 academic positions who work for an academic year which does not exceed 180 working days. Those
17 academic employees working more than an academic year shall receive a pro rata increase in their
18 salary based upon the number of additional working days per year. The intent of this section is to
19 adjust the salaries of employees in academic positions. It is not intended to cause changes in
20 academic work schedules.

21 274:2 Classified Salaries; January 6, 2017. RSA 99:1-a is repealed and reenacted to read as
22 follows:

23 99:1-a Salaries Established. The salary ranges for all unrepresented classified employees and
24 all classified employees represented by an employee organization having an agreement with the
25 state for the biennium ending June 30, 2017 shall be established as follows commencing January 6,
26 2017:

27	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
28	01	20,611.50	21,157.50	21,723.00	22,366.50	23,010.00	23,692.50	24,336.00	24,979.50
29	02	21,157.50	21,723.00	22,366.50	23,010.00	23,692.50	24,336.00	24,979.50	25,681.50
30	03	21,723.00	22,366.50	23,010.00	23,692.50	24,336.00	24,979.50	25,681.50	26,481.00
31	04	22,366.50	23,010.00	23,692.50	24,336.00	24,979.50	25,681.50	26,481.00	28,275.00
32	05	23,010.00	23,692.50	24,336.00	24,979.50	25,681.50	26,481.00	28,275.00	29,328.00
33	06	23,692.50	24,336.00	24,979.50	25,681.50	26,481.00	28,275.00	29,328.00	30,400.50
34	07	24,336.00	25,194.00	26,208.00	27,222.00	28,275.00	29,328.00	30,400.50	31,648.50
35	08	25,194.00	26,208.00	27,222.00	28,275.00	29,328.00	30,400.50	31,648.50	32,857.50
36	09	26,208.00	27,222.00	28,275.00	29,328.00	30,400.50	31,648.50	32,857.50	34,125.00

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1	10	27,222.00	28,275.00	29,328.00	30,400.50	31,648.50	32,857.50	34,125.00	35,451.00
2	11	28,275.00	29,328.00	30,400.50	31,648.50	32,857.50	34,125.00	35,451.00	36,894.00
3	12	29,328.00	30,400.50	31,648.50	32,857.50	34,125.00	35,451.00	36,894.00	38,512.50
4	13	30,400.50	31,648.50	32,857.50	34,125.00	35,451.00	36,894.00	38,512.50	40,092.00
5	14	31,648.50	32,857.50	34,125.00	35,451.00	36,894.00	38,512.50	40,092.00	41,827.50
6	15	32,857.50	34,242.00	35,626.50	37,069.50	38,512.50	40,092.00	41,827.50	43,504.50
7	16	34,242.00	35,626.50	37,069.50	38,512.50	40,092.00	41,827.50	43,504.50	45,376.50
8	17	35,626.50	37,069.50	38,512.50	40,092.00	41,827.50	43,504.50	45,376.50	47,229.00
9	18	37,069.50	38,512.50	40,092.00	41,827.50	43,504.50	45,376.50	47,229.00	49,198.50
10	19	38,512.50	40,092.00	41,827.50	43,504.50	45,376.50	47,229.00	49,198.50	51,265.50
11	20	40,092.00	41,827.50	43,504.50	45,376.50	47,229.00	49,198.50	51,265.50	53,898.00
12	21	41,827.50	43,504.50	45,376.50	47,229.00	49,198.50	51,265.50	53,898.00	56,238.00
13	22	43,504.50	45,376.50	47,229.00	49,198.50	51,265.50	53,898.00	56,238.00	58,675.50
14	23	45,376.50	47,326.50	49,432.50	51,597.00	53,898.00	56,238.00	58,675.50	61,308.00
15	24	47,326.50	49,432.50	51,597.00	53,898.00	56,238.00	58,675.50	61,308.00	63,999.00
16	25	49,432.50	51,597.00	53,898.00	56,238.00	58,675.50	61,308.00	63,999.00	66,904.50
17	26	51,597.00	53,898.00	56,238.00	58,675.50	61,308.00	63,999.00	66,904.50	69,790.50
18	27	53,898.00	56,238.00	58,675.50	61,308.00	63,999.00	66,904.50	69,790.50	72,910.50
19	28	56,238.00	58,675.50	61,308.00	63,999.00	66,904.50	69,790.50	72,910.50	76,830.00
20	29	58,675.50	61,308.00	63,999.00	66,904.50	69,790.50	72,910.50	76,830.00	80,457.00
21	30	61,308.00	63,999.00	66,904.50	69,790.50	72,910.50	76,830.00	80,457.00	84,142.50
22	31	63,999.00	67,041.00	70,180.50	73,359.00	76,830.00	80,457.00	84,142.50	88,101.00
23	32	67,041.00	70,180.50	73,359.00	76,830.00	80,457.00	84,142.50	88,101.00	92,079.00
24	33	70,180.50	73,359.00	76,830.00	80,457.00	84,142.50	88,101.00	92,079.00	96,057.00
25	34	73,359.00	76,830.00	80,457.00	84,142.50	88,101.00	92,079.00	96,057.00	100,015.50
26	35	76,830.00	80,457.00	84,142.50	88,101.00	92,079.00	96,057.00	100,015.50	103,993.50

27 The salary ranges provided herein for academic positions shall apply to those state employees in
28 academic positions who work for an academic year which does not exceed 180 working days. Those
29 academic employees working more than an academic year shall receive a pro rata increase in their
30 salary based upon the number of additional working days per year. The intent of this section is to
31 adjust the salaries of employees in academic positions. It is not intended to cause changes in
32 academic work schedules.

33 274:3 Classified Increases; January 8, 2016. RSA 99:3 is repealed and reenacted to read as
34 follows:

35 99:3 Increase in Salary. Notwithstanding the provisions of RSA 273-A or any other provision of
36 law to the contrary, classified employees of the state as of January 8, 2016, shall be placed in the

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1 corresponding steps in the new salary ranges as their length of service justifies and their salaries
2 shall be in accordance with the salary scales set forth in RSA 99:1-a. The provisions hereof shall not
3 be construed as affecting so-called longevity payments which shall be in addition to the regular
4 salary scale.

5 274:4 Classified Increases; January 6, 2017. RSA 99:3 is repealed and reenacted to read as
6 follows:

7 99:3 Increase in Salary. Notwithstanding the provisions of RSA 273-A or any other provision of
8 law to the contrary, classified employees of the state as of January 6, 2017, shall be placed in the
9 corresponding steps in the new salary ranges as their length of service justifies and their salaries
10 shall be in accordance with the salary scales set forth in RSA 99:1-a. The provisions hereof shall not
11 be construed as affecting so-called longevity payments which shall be in addition to the regular
12 salary scale.

13 274:5 Compensation for Certain State Officers; Unclassified State Employees; January 8, 2016.
14 RSA 94:1-a, I (a) is repealed and reenacted to read as follows:

15 I.(a) The following salary ranges shall apply to the following grades:

16	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
17	AA	52,745.16	56,184.96	59,624.24	63,062.48	66,501.24	69,940.52
18	BB	54,844.92	58,420.96	61,998.56	65,576.16	69,153.24	72,729.80
19	CC	57,389.28	61,138.48	64,886.64	68,635.32	72,383.48	76,132.16
20	DD	60,422.44	64,370.28	68,319.16	72,268.04	76,215.88	80,163.20
21	EE	63,991.72	68,180.32	72,367.88	76,555.96	80,744.04	84,933.68
22	FF	68,417.44	72,900.36	77,383.80	81,867.24	86,351.20	90,832.56
23	GG	73,854.56	78,698.36	83,542.16	88,385.44	93,229.76	98,073.56
24	HH	80,419.04	85,700.16	90,981.28	96,262.40	101,543.52	106,824.64
25	II	85,024.68	90,612.08	96,201.04	101,789.48	107,377.40	112,965.32
26	JJ	89,629.28	95,524.00	101,419.24	107,313.96	113,208.68	119,105.48
27	KK	91,920.40	97,968.52	104,017.16	110,065.28	116,113.92	122,162.56
28	LL	0.00	0.00	0.00	0.00	0.00	125,744.32
29	MM	0.00	0.00	0.00	0.00	0.00	129,992.72
30	NN	0.00	0.00	0.00	0.00	0.00	134,982.12
31	OO	0.00	0.00	0.00	0.00	0.00	140,815.48
32	PP	0.00	0.00	0.00	0.00	0.00	147,788.68
33	QQ	0.00	0.00	0.00	0.00	0.00	156,180.44

34 274:6 Compensation for Certain State Officers; Unclassified State Employees; January 6, 2017.
35 RSA 94:1-a, I (a) is repealed and reenacted to read as follows:

36 I.(a) The following salary ranges shall apply to the following grades:

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	<u>GRADE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
1							
2	AA	53,800.24	57,308.68	60,817.12	64,324.00	67,831.40	71,339.84
3	BB	55,942.12	59,589.40	63,238.76	66,888.12	70,536.44	74,184.76
4	CC	58,537.44	62,361.52	66,184.56	70,008.12	73,831.16	77,655.24
5	DD	61,630.92	65,657.80	69,685.72	73,713.64	77,740.52	81,766.88
6	EE	65,271.96	69,544.28	73,815.56	78,087.36	82,359.16	86,632.52
7	FF	69,786.08	74,358.44	78,931.84	83,504.72	88,078.64	92,649.44
8	GG	75,331.88	80,272.40	85,213.44	90,153.44	95,094.48	100,035.52
9	HH	82,027.92	87,414.60	92,801.28	98,187.96	103,574.64	108,961.32
10	II	86,725.60	92,424.80	98,125.56	103,825.28	109,525.00	115,224.72
11	JJ	91,422.24	97,434.48	103,447.76	109,460.52	115,473.28	121,487.60
12	KK	93,759.12	99,928.40	106,097.68	112,266.96	118,436.24	124,606.04
13	LL	0.00	0.00	0.00	0.00	0.00	128,259.56
14	MM	0.00	0.00	0.00	0.00	0.00	132,592.72
15	NN	0.00	0.00	0.00	0.00	0.00	137,681.96
16	OO	0.00	0.00	0.00	0.00	0.00	143,631.80
17	PP	0.00	0.00	0.00	0.00	0.00	150,744.88
18	QQ	0.00	0.00	0.00	0.00	0.00	159,304.08

19 274:7 Salary Wages for Councilors and Commissioners; January 8, 2016. RSA 94:1-a, II is
20 repealed and reenacted to read as follows:

21 II. The salary wages for the positions set forth below shall be as follows commencing
22 January 8, 2016:

	Minimum	Maximum
23		
24	Governor's councilors	\$16,420
25	Racing and charitable gaming commissioners	\$12,735
26	Sweepstakes commission, chairman	\$18,522
27	Sweepstakes commission, members	\$10,426

28 274:8 Salary Wages for Councilors and Commissioners; January 6, 2017. RSA 94:1-a, II is
29 repealed and reenacted to read as follows:

30 II. The salary wages for the positions set forth below shall be as follows commencing
31 January 6, 2017:

	Minimum	Maximum
32		
33	Governor's councilors	\$16,748
34	Racing and charitable gaming commissioners	\$12,990
35	Sweepstakes commission, chairman	\$18,893
36	Sweepstakes commission, members	\$10,635

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1 274:9 Department of Justice; Attorney Salaries; January 8, 2016. RSA 94:1-a, I(c) is repealed
2 and reenacted to read as follows:

3 I.(c) For attorney positions in the department of justice, except for the attorney general and
4 deputy attorney general, the following shall apply commencing on January 8, 2016:

	Minimum	Market anchor	Maximum
	\$48,838		\$116,566
7 Attorney		\$58,871	
8 Assistant attorney general		\$80,193	
9 Senior assistant attorney general		\$99,007	
10 Associate attorney general		\$109,041	

11 274:10 Department of Justice; Attorney Salaries; January 6, 2017. RSA 94:1-a, I(c) is repealed
12 and reenacted to read as follows:

13 I.(c) For attorney positions in the department of justice, except for the attorney general and
14 deputy attorney general, the following shall apply commencing on January 6, 2017:

	Minimum	Market anchor	Maximum
	\$49,814		\$118,897
17 Attorney		\$60,049	
18 Assistant attorney general		\$81,797	
19 Senior assistant attorney general		\$100,987	
20 Associate attorney general		\$111,222	

21 274:11 Legislative Employees; January 8, 2016. Legislative employees shall receive 2 percent
22 salary increases effective January 8, 2016, if such increases are approved by the appointing
23 authority.

24 274:12 Legislative Employees; January 6, 2017. Legislative employees shall receive 2 percent
25 salary increases effective January 6, 2017, if such increases are approved by the appointing
26 authority.

27 274:13 Increases in Salary; Other Non-Classified or Unclassified Employees, Unrepresented
28 New Hampshire State Troopers. All other nonclassified or unclassified employees or unrepresented
29 New Hampshire state troopers not covered by the provisions for salary increases in this act shall be
30 granted a salary increase of 2 percent effective January 8, 2016, and an additional salary increase of
31 2 percent effective January 6, 2017.

32 274:14 Judicial Salaries; January 8, 2016. RSA 491-A:1 is repealed and reenacted to read as
33 follows:

34 491-A:1 Salaries Established. The salaries for the positions set forth below shall be as follows:

35 Chief justice, supreme court	\$163,976
36 Associate justices, supreme court	\$159,042

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1 Chief justice, superior court and administrative
2 judges appointed pursuant to supreme
3 court rule 54 \$159,042
4 Associate justices, superior court \$149,175
5 District court justices prohibited
6 from practice pursuant to
7 RSA 502-A:21 \$149,175
8 Probate judges prohibited from
9 practice pursuant to RSA 547:2-a \$149,175
10 274:15 Judicial Salaries; January 6, 2017. RSA 491-A:1 is repealed and reenacted to read as
11 follows:
12 491-A:1 Salaries Established. The salaries for the positions set forth below shall be as follows:
13 Chief justice, supreme court \$167,271
14 Associate justices, supreme court \$162,240
15 Chief justice, superior court and administrative
16 judges appointed pursuant to supreme
17 court rule 54 \$162,240
18 Associate justices, superior court \$152,159
19 District court justices prohibited
20 from practice pursuant to
21 RSA 502-A:21 \$152,159
22 Probate judges prohibited from
23 practice pursuant to RSA 547:2-a \$152,159
24 274:16 Judges; State Employee Health Plan; Application. The cost sharing and plan design for
25 judges who participate in the health plans offered by the state shall be the same as those for
26 individuals covered by the collective bargaining agreement between the state of New Hampshire and
27 the State Employees' Association of New Hampshire, Inc.
28 274:17 Judicial Employees; January 8, 2016. All unrepresented judicial employees shall receive
29 2 percent salary increases on January 8, 2016.
30 274:18 Judicial Employees; January 6, 2017. All unrepresented judicial employees shall receive
31 2 percent salary increases on January 6, 2017.
32 274:19 Appropriation. In recognition of decreased expenditure levels as a result of state
33 government operating under a continuing resolution for fiscal year 2016, the following sums are
34 appropriated from the following sources for the purposes of sections 1-18 of this act and any
35 collective bargaining agreement reached with the New Hampshire state troopers for the fiscal years
36 ending June 30, 2016 and June 30, 2017:

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	<u>FY 2016</u>							
	All	Liquor	General	Federal	Highway	Turnpike	Fish & Game	Other
1								
2								
3	\$7,500,000	\$300,000	\$3,000,000	\$1,432,500	\$1,020,000	\$120,000	\$75,000	\$1,552,500
4								
	<u>FY 2017</u>							
	All	Liquor	General	Federal	Highway	Turnpike	Fish & Game	Other
5								
6	\$22,500,000	\$900,000	\$9,000,000	\$4,297,500	\$3,060,000	\$360,000	\$225,000	\$4,657,500

7 The Department of Administrative Services is authorized to make rounding adjustments of up to
8 +\$.01 per hour as needed to properly process the employee's payroll within the currently designed
9 Human Resources/Payroll System (NH FIRST).

10 274:20 New Section; Legislative Oversight Committee on Employee Relations. Amend RSA 273-
11 A by inserting after section 9-a the following new section:

12 273-A:9-b Legislative Oversight Committee on Employee Relations.

13 I. There shall be a permanent joint legislative committee known as the legislative oversight
14 committee on employee relations.

15 II.(a) The committee shall include the following members:

16 (1) Five members of the senate, appointed by the senate president.

17 (2) Five members of the house of representatives, appointed by the speaker of the
18 house of representatives.

19 (b) Members of the committee shall receive mileage at the legislative rate.

20 III. The chair of the committee shall rotate biennially between the senate president or
21 designee and the speaker of the house of representatives or designee, provided that the senate
22 president shall serve as the first chairperson under the provisions of this subparagraph, beginning
23 with the 2015-16 biennium. In the event that the presiding officer or designee serving as
24 chairperson resigns or for any reason is unable to serve, the other presiding officer or designee shall
25 serve as chairperson for the remainder of the biennium, provided that such substitution shall not
26 change the rotation provided for in this subparagraph.

27 IV. The committee shall meet with the state negotiating committee after the first
28 Wednesday in December in even-numbered years, as necessary, to discuss the state's objectives in
29 the bargaining process. Meetings shall be at the call of the chairperson.

30 V. The committee shall hold public hearings on all collective bargaining agreements with
31 state employees and on all fact finder's reports relative to the collective bargaining process with state
32 employees, and shall submit any recommendations on such agreements or reports to the members of
33 the senate and the house of representatives.

34 VI. The senate president may appoint one or more alternates to serve on the committee in
35 the event that a senate member is unable to attend. The speaker of the house of representatives

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1 may appoint one or more alternates to serve on the committee in the event that a house member is
2 unable to attend.

3 274:21 2015 Capital Budget; Liquor Commission; Purpose Amended. Amend 2013, 195:1, XII,
4 C, as amended by 2015, 220:14, to read as follows:

5 C. [~~Relocation, Renovation, and New Store~~
6 ~~Interior-Epping~~] **Relocations, Renovations, and New Store**

7 Interiors	2,450,000
8 Less Other Funds *	<u>-2,450,000</u>
9 Net state appropriation subparagraph C	0

10 274:22 Lapse Extended. The appropriation made to the liquor commission by 2013, 195:1, XII,
11 C, as amended by 2015, 220:14 and section 21 of this act, is hereby extended and shall not lapse until
12 June 30, 2017.

13 274:23 Business Profits Tax; Imposition of Tax; 2016. Amend RSA 77-A:2 to read as follows:
14 77-A:2 Imposition of Tax.

15 ***I. For all taxable periods ending before December 31, 2016, a tax is imposed at the rate***
16 ***of 8.5 percent upon the taxable business profits of every business organization.***

17 ***II. For all taxable periods ending on or after December 31, 2016, a tax is imposed at***
18 ***the rate of 8.2 percent upon the taxable business profits of every business organization.***

19 ***III. For all taxable periods ending on or after December 31, 2018, a tax is imposed***
20 ***at the rate of 7.9 percent upon the taxable business profits of every business organization.***

21 ***IV. By December 31, 2017, the legislative budget assistant shall report the amount***
22 ***of combined unrestricted general and education trust fund revenue collected for the***
23 ***biennium ending June 30, 2017, as reported in the schedule of undesignated/unassigned***
24 ***fund balance for the general fund and education fund as contained in the audited***
25 ***comprehensive annual report performed pursuant to RSA 21-I:8, II(a), to the secretary of***
26 ***state with copies to the governor, speaker of the house of representatives, the senate***
27 ***president, the fiscal committee of the general court, the director of the office of legislative***
28 ***services, and the commissioner of the department of revenue administration. If the amount***
29 ***of combined unrestricted general and education trust fund revenue collected for the***
30 ***biennium ending June 30, 2017 is less than \$4,640,000,000, the tax shall continue to be***
31 ***imposed at the rate in paragraph II.***

32 274:24 Business Enterprise Tax; Imposition of Tax; 2016. Amend RSA 77-E:2 to read as follows:
33 77-E:2 Imposition of Tax.

34 ***I. For all taxable periods ending before December 31, 2016, A tax is imposed at the***
35 ***rate of 3/4 of one percent upon the taxable enterprise value tax base of every business enterprise.***

36 ***II. For all taxable periods ending on or after December 31, 2016, a tax is imposed at***

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1 *the rate of .72 percent upon the taxable enterprise value tax base of every business*
2 *enterprise.*

3 *III. For all taxable periods ending on or after December 31, 2018, a tax is imposed*
4 *at the rate of .675 percent upon the enterprise value tax base of every business enterprise.*

5 *IV. By December 31, 2017, the legislative budget assistant shall report the amount*
6 *of combined unrestricted general and education trust fund revenue collected for the*
7 *biennium ending June 30, 2017, as reported in the schedule of undesignated/unassigned*
8 *fund balance for the general fund and education fund as contained in the audited*
9 *comprehensive annual report performed pursuant to RSA 21-I:8, II(a), to the secretary of*
10 *state with copies to the governor, speaker of the house of representatives, the senate*
11 *president, the fiscal committee of the general court, the director of the office of legislative*
12 *services, and the commissioner of the department of revenue administration. If the amount*
13 *of combined unrestricted general and education trust fund revenue collected for the*
14 *biennium ending June 30, 2017 is less than \$4,640,000,000, the tax shall continue to be*
15 *imposed at the rate in paragraph II.*

16 274:25 Contingency.

17 I. If both HB 1-A and HB 2-FN-A-LOCAL of the 2015 regular legislative session become law,
18 then sections 1, 3, 5, 7, 9, and 14 of this act shall take effect January 8, 2016, sections 2, 4, 6, 8, 10,
19 and 15 of this act shall take effect January 6, 2017, and sections 11-13 and 16-19 of this act shall
20 take effect upon its passage. If both HB 1-A and HB 2-FN-A-LOCAL do not take effect, then sections
21 1-19 of this act shall not take effect.

22 II. If both HB 1-A and HB 2-FN-A-LOCAL of the 2015 regular legislative session become
23 law, then sections 23 and 24 of this act shall take effect January 1, 2016. If both HB 1-A and HB 2-
24 FN-A-LOCAL do not take effect, then sections 23 and 24 of this act shall not take effect.

25 274:26 Nullification of Business Tax Rate Reductions in HB 2-FN-A-LOCAL. Sections 234-240
26 of HB 2-FN-A-LOCAL of the 2015 regular legislative session shall not take effect.

27 274:27 Effective Date.

28 I. Sections 1-19 and 23-24 of this act shall take effect as provided in section 25 of this act.

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

30
31 Approved: September 16, 2015

32 Effective Date: I. Sections 1-19 and 23-24 shall take effect as provided in section 25.

33 II. Remainder shall take effect September 16, 2015.

34