

SB 220-FN-A - AS INTRODUCED

2015 SESSION

15-0918
09/10

SENATE BILL **220-FN-A**

AN ACT establishing a tax amnesty program and making an appropriation therefor.

SPONSORS: Sen. Woodburn, Dist 1; Sen. D'Allesandro, Dist 20; Rep. Shurtleff, Merr 11;
Rep. Almy, Graf 13

COMMITTEE: Ways and Means

ANALYSIS

This bill establishes a tax amnesty program from the assessment or payment of all penalties and interest in excess of 50 percent of the applicable interest rate for the tax period with respect to unpaid taxes reported and paid in full from May 1, 2015 through July 15, 2015

The bill also makes an appropriation to the department of revenue administration for costs related to implementation of the tax amnesty program.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 establishing a tax amnesty program and making an appropriation therefor.

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

1 1 Tax Amnesty. Notwithstanding the provisions of any other law, with respect to taxes
2 administered and collected by the department of revenue administration, an amnesty from the
3 assessment or payment of all penalties and interest in excess of 50 percent of the applicable interest
4 rate for the tax period shall apply with respect to unpaid taxes reported and paid in full during the
5 period from May 1, 2015 through and including July 15, 2015, regardless of whether previously
6 assessed. This amnesty shall only apply to taxes due but unpaid on or before July 15, 2015.

7 2 Mandatory Penalties. On or after August 1, 2015, notwithstanding the provisions of any other
8 law, the department or any administrative tribunal or court with jurisdiction, either in law or equity,
9 shall have no discretion to waive, abate, reduce or remit, for good cause or any other reason, any
10 penalties assessed with respect to taxes administered by the department, which taxes were due
11 before May 1, 2015.

12 3 Appropriation. The sum of \$50,000 is hereby appropriated to the department of revenue
13 administration fro the fiscal year ending June 30, 2015 to the following account for the purposes of
14 outreach and other administration necessary for the implementation of the tax amnesty program: 01-
15 084-8405-7884-102 contracts for program services. The governor is authorized to draw a warrant for
16 said sum out of any money in the treasury not otherwise appropriated.

17 4 Effective Date. This act shall take effect upon its passage.

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SB 220-FN-A - FISCAL NOTE

AN ACT establishing a tax amnesty program and making an appropriation therefor.

FISCAL IMPACT:

The Department of Revenue Administration states this bill, **as introduced**, will increase state expenditures by \$50,000 in FY 2015, and increase state general and education trust fund revenue by an indeterminable amount in FY 2015 and FY 2016. There will be no fiscal impact on county and local revenue or expenditures.

This bill appropriates \$50,000 from the state general fund to the Department for the fiscal year ending June 30, 2015 for the purposes of this act.

METHODOLOGY:

The Department of Revenue Administration (DRA) states this bill seeks to establish one program for taxpayer relief, and appropriates \$50,000 to the Department for this purpose. The Department states section 1 of the bill would establish an Amnesty Program (AP). This program would only run from May 1, 2015 to July 15, 2015. The AP could be administered by the DRA with the \$50,000 funding provided in the bill. This bill would take effect upon its passage and the AP would apply to taxes due but unpaid on or before July 15, 2015. The Department states if this bill is not passed by March 1, 2015, there may not be enough time to implement the program. The two prior APs encompassed all taxes that the DRA administers and this AP would be the same. Those two prior APs brought in \$13,500,000 and \$14,900,000, respectively. The Department is unable to determine who might participate in the AP and, therefore, is unable to provide an estimate of any possible increase in revenue. It is assumed that Audit revenue for FY 2015 and FY 2016 that would be ordinarily received may be reduced due to the AP, but that amount is indeterminable.