

CHAPTER 33  
HB 285 - FINAL VERSION

9Mar2023... 0086h

2023 SESSION

23-0222  
02/08

HOUSE BILL

***285***

AN ACT           authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules and relative to the development of forms or returns by the department.

SPONSORS:       Rep. C. McGuire, Merr. 27; Rep. Schmidt, Straf. 14; Sen. Lang, Dist 2

COMMITTEE:      Executive Departments and Administration

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AMENDED ANALYSIS

This bill allows the department of revenue administration to incorporate by reference the New Hampshire equalization manual into the administrative rules of the department. The bill also allows the department of revenue administration to develop such forms or returns as may be necessary.

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Explanation:     Matter added to current law appears in ***bold italics***.  
                    Matter removed from current law appears ~~[in brackets and struckthrough.]~~  
                    Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Twenty Three*

AN ACT                   authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules and relative to the development of forms or returns by the department.

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

- 1           33:1 Administrative Procedure Act; Exceptions. Amend RSA 541-A:21, V to read as follows:  
2           V.(a) Requirements on forms as specified in RSA 21-J:13-a shall be exempt from RSA 541-A.  
3           (b) *The New Hampshire equalization manual, as approved by the New Hampshire assessing*  
4           *standards board, which was established pursuant to RSA 21-J:14-a, may be incorporated by reference*  
5           *into the rules adopted pursuant to RSA 21-J:13, IX.*  
6           33:2 New Subparagraph; Department of Revenue Administration; Development of Forms. Amend  
7           RSA 21-J:1, II by inserting after subparagraph (c) the following new subparagraph:  
8           (d) Developing such forms or returns as may be necessary, which forms or returns may be  
9           required to be signed under the pains and penalties of perjury.  
          33:3 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 17, 2023  
Effective Date: July 16, 2023