

**CHAPTER 102**  
**SB 48 - FINAL VERSION**

2021 SESSION

21-0216  
05/10

SENATE BILL           **48**

AN ACT               relative to the formula used to determine current use tax rates.

SPONSORS:           Sen. Giuda, Dist 2; Sen. Birdsell, Dist 19; Sen. Gannon, Dist 23; Sen. Ricciardi, Dist 9; Sen. Daniels, Dist 11; Sen. Avar, Dist 12; Sen. Hennessey, Dist 1; Sen. Ward, Dist 8; Sen. Reagan, Dist 17; Rep. Major, Rock. 14; Rep. L. Ober, Hills. 37; Rep. Weyler, Rock. 13; Rep. Edwards, Rock. 4; Rep. Lang, Belk. 4

COMMITTEE:       Ways and Means

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ANALYSIS

      This bill provides that the formula used by the department of revenue administration and current use board to determine current use tax rates shall not be considered confidential and shall be available to the public.

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                      Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                      relative to the formula used to determine current use tax rates.

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

1            102:1   New Subparagraph; Department of Revenue Administration; Department Records Not  
2   Deemed Confidential or Privileged; Formula Used to Determine Current Use Tax Rates.   Amend  
3   RSA 21-J:14, IV by inserting after subparagraph (c) the following new subparagraph:

4            (d)   The formula used by the department to assist the current use board in their  
5   determination of current use tax rates, and all variables within that formula, including definitions of  
6   those variables, if any.

          102:2   Effective Date.   This act shall take effect 60 days after its passage.

Approved: July 01, 2021  
Effective Date: August 30, 2021