

HB 400 - AS INTRODUCED

2021 SESSION

21-0465

10/05

HOUSE BILL **400**

AN ACT relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

SPONSORS: Rep. Harrington, Straf. 3

COMMITTEE: Ways and Means

ANALYSIS

This bill states that no New Hampshire business shall be required to collect sales taxes for a foreign jurisdiction unless mandated by Congress.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

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

1 1 New Section; Foreign Sales Taxes; Collection by New Hampshire Businesses Generally.
2 Amend RSA 78-D by inserting after section 2 the following new section:

3 78-D:2-a Foreign Sales Taxes; Collection by New Hampshire Businesses Generally. Part I,
4 Article 12 of the New Hampshire Constitution states in part: "Nor are the inhabitants of this State
5 controllable by any other laws than those to which they, or their representative body, have given
6 their consent." Therefore, no New Hampshire business retailer shall be required to collect sales or
7 use taxes for a foreign government or provide any information for the facilitation of collecting these
8 taxes unless such collection is mandated by the Congress of the United States in accordance with the
9 Commerce Clause, Article 1, Section 8, Clause 3 of the United States Constitution. The attorney
10 general of the state of New Hampshire shall defend this law in all jurisdictions where it is
11 challenged.

12 2 Effective Date. This act shall take effect 60 days after its passage.