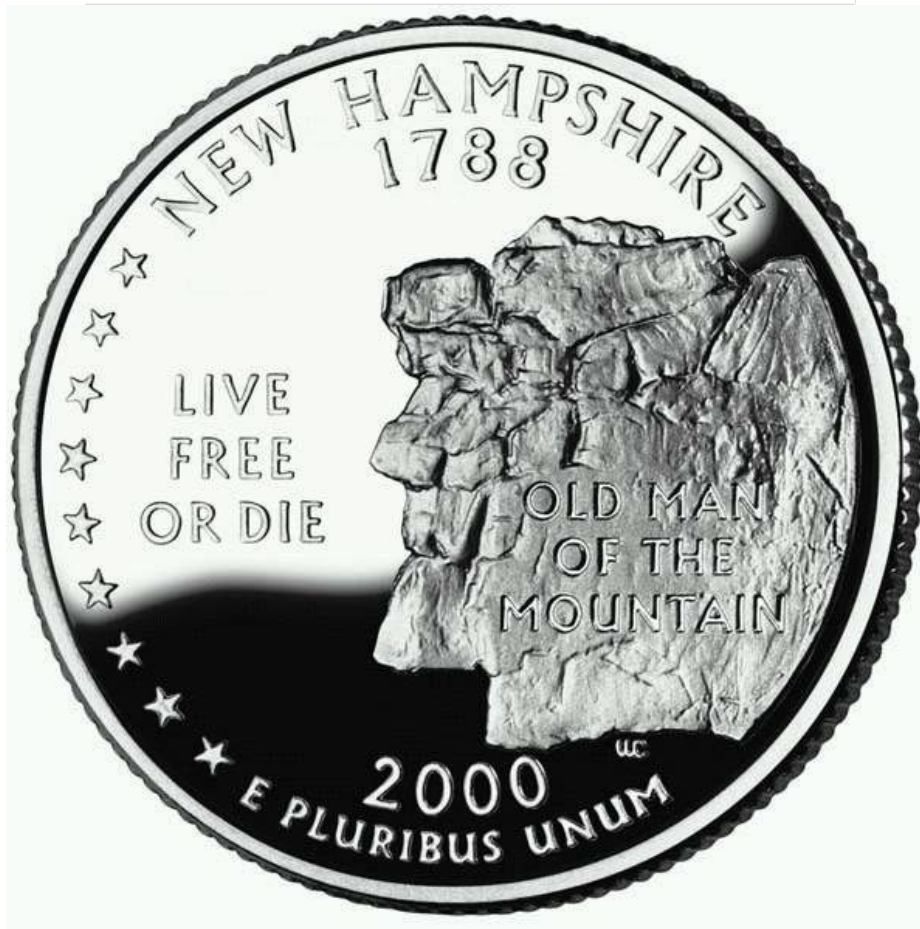




# LBA

*New Hampshire Office of Legislative Budget Assistant*



## **Introduction to State Taxes**

### **January 2023**

**Office of Legislative Budget Assistant  
Budget Division**

**(603) 271-3161**

**<http://www.gencourt.state.nh.us/LBA/budget>**

**Specific to Budget and Revenue Documents**

**<https://www.gencourt.state.nh.us/lba/budget/operatingBudget.aspx>**

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**Website Addresses:**

**Administrative Services**

**<http://www.admin.state.nh.us/accounting>**

**Revenue Administration**

**<http://www.revenue.nh.gov/>**

**STATE OF NEW HAMPSHIRE  
INTRODUCTION TO NEW HAMPSHIRE TAXES  
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<b>ASSORTED ACRONYMS &amp; TERMS</b>		
1	<b>Revenue Related</b>	
2	BET	Business Enterprise Tax
3	BPT	Business Profits Tax
4	I&D	Interest & Dividends Tax
5	LLC	Limited Liability Company
6	MET	Medicaid Enhancement Tax. As part of the 2018 settlement agreement (Chapter 162:31-34, Laws of 2018) related to uncompensated care payments and MET revenue, the tax rate for MET was set at 5.40%.
7	MV	Motor Vehicle
8	Rainy Day Fund	Revenue Stabilization Reserve Account
9	RETT	Real Estate Transfer Tax
10	Road Toll	Gas Tax
11	SWEPT	Statewide Education Property Tax. Education tax pursuant to RSA 76:3 used to fund State Adequate Education Aid. Amount raised must generate \$363M annually.
12	Turnpike Toll	Tolls paid for using the turnpike system
13	Utility Property Tax	Statewide property tax on utilities
14		
15	<b>Agency Related</b>	
16	DOE	Department of Education
17	DOT	Department of Transportation
18	DRA	Department of Revenue Administration
19	DHHS	Department of Health and Human Services
20	LBA	Legislative Budget Assistant Office
21	DoIT	Department of Information Technology
22	DAS	Department of Administrative Services
23	DOS	Department of Safety
24		
25	<b>Other</b>	
26	ETF	Education Trust Fund
27	FN	Fiscal Note
28	HB 2 (Trailer Bill)	Historically the bill containing statutory changes necessary to implement the budget (HB 1).
29	HB 25	Historically the capital budget bill
30	LSR	Legislative Service Request
31	RSA	New Hampshire Revised Statutes Annotated

A more comprehensive list of defined terms can be found at: [nh.gov/transparentnh/glossary/index.htm](http://nh.gov/transparentnh/glossary/index.htm)

New Hampshire				
General & Education Trust Funds				
Unrestricted Revenue Tax Rates				
Description	RSA	General	Education Trust	Total
Business Profits Tax (Effective for Taxable periods ending on or after 12/31/22)	77-A:2	6.10%	1.50%	7.60%
Business Profits Tax (Effective for Taxable periods ending on or after 12/31/23)	77-A:2	6.00%	1.50%	7.50%
Business Enterprise Tax	77-E:2	0.050%	0.50%	0.550%
Meals & Rooms Tax	78-A:6	8.5%-M & R	8.5%-Rental Cars	8.50%
Tobacco Tax	78:2	\$1.00 / pack	\$.78 / pack	\$1.78 / pack
Tobacco Tax - Electronic Cigarettes	78:2	(1)	(1)	
Liquor Sales & Distribution	176:16	(2)		
Interest & Dividends Tax	77:1	5.00%		
Interest & Dividends Tax (Effective for Taxable periods ending on or after 12/31/23)	77:1	4.00%		
Interest & Dividends Tax (Effective for Taxable periods ending on or after 12/31/24)	77:1	3.00%		
Insurance Tax	400-A:32	1.25%/2.00% (3)		
Communications Tax	82-A:3	7.00%		
Real Estate Transfer Tax	78-B:1	\$5.00 / \$1,000	\$2.50 / \$1,000	\$7.50 / \$1,000
Court Fines & Fees		(4)		
Securities Revenue	421-B:11	(5)		
Beer Tax	178:26	\$.30 / gallon		
Other		Various		
Transfers from Lottery/Racing & Charitable			(6)	
Tobacco Settlement		(7)	(7)	
Utility Property Tax	83-F:2		\$6.60 / \$1,000	
Statewide Education Property Tax	76:3		\$363,000,000	
Recoveries		(8)		

(1) Effective January 1, 2020, electronic cigarettes are taxed at \$0.30 per milliliter on the volume of the liquid or other substance in the closed cartridge or container or 8 percent of the wholesale sales price on containers of liquid or substances containing nicotine that are intended to be open.

(2) Net profits are swept daily into the general fund per RSA 176:16.

(3) For Health related insurance, the premium tax rate is 2.00%, for all other insurance it is 1.25%.

(4) Court Fines & Fees: All fines & fees collected by the court system.

(5) Licensing of broker-dealers, investment advisors and agents and securities registrations.

(6) Transfers from Lottery/Racing & Charitable Gaming: sales net of expenses.

(7) Tobacco Settlement: Revenue from master settlement agreement with tobacco companies. First \$40M to Education Trust Fund and amounts in excess of \$40M to General Fund.

(8) Recoveries: Drug rebate & third party recoveries by the State.

**STATE OF NEW HAMPSHIRE  
HOUSE WAYS & MEANS  
REVENUE ESTIMATES**

**WORKSHEETS**

**General and Education Trust Funds**

**February 17, 2021**

**(\$ in Millions)**

# **GENERAL AND EDUCATION TRUST FUND WORKSHEETS**

**(\$ in Millions)**



STATE OF NEW HAMPSHIRE  
DRA Tax Estimates Ranges  
February 2, 2021

	(A)	(B)	(C)	(D)	(E)	(F)	
	FY 2021		FY 2022		FY 2023		
	Low	High	Low	High	Low	High	
1							
2							
3							
4	<b>Business Tax Total</b>	<b>\$ 799.8</b>	<b>\$ 824.2</b>	<b>\$ 807.8</b>	<b>\$ 848.9</b>	<b>\$ 840.1</b> <b>\$ 899.8</b>	
5	Percent Change			1.0%	3.0%	4.0%	6.0%
6							
7	<b>Meals and Rentals Tax</b>	<b>\$ 294.7</b>	<b>\$ 312.5</b>	<b>\$ 318.3</b>	<b>\$ 346.9</b>	<b>\$ 331.0</b> <b>\$ 367.7</b>	
8	Percent Change			8.0%	11.0%	4.0%	6.0%
9							
10	<b>Tobacco Tax</b>	<b>\$ 243.2</b>	<b>\$ 254.2</b>	<b>\$ 235.9</b>	<b>\$ 254.2</b>	<b>\$ 226.5</b> <b>\$ 251.7</b>	
11	Percent Change			-3.0%	0.0%	-4.0%	-1.0%
12							
13	<b>Interest and Dividends</b>	<b>\$ 123.6</b>	<b>\$ 135.5</b>	<b>\$ 128.5</b>	<b>\$ 143.6</b>	<b>\$ 129.8</b> <b>\$ 147.9</b>	
14	Percent Change			4.0%	6.0%	1.0%	3.0%
15							
16	<b>Communications Services Tax</b>	<b>\$ 38.8</b>	<b>\$ 38.8</b>	<b>\$ 38.8</b>	<b>\$ 38.8</b>	<b>\$ 38.8</b> <b>\$ 38.8</b>	
17	Percent Change			0.0%	0.0%	0.0%	0.0%
18							
19	<b>Real Estate Transfer Tax</b>	<b>\$ 187.5</b>	<b>\$ 193.9</b>	<b>\$ 174.4</b>	<b>\$ 184.2</b>	<b>\$ 160.4</b> <b>\$ 173.1</b>	
20	Percent Change			-7.0%	-5.0%	-8.0%	-6.0%
21							
22	<b>Utility Property Tax</b>	<b>\$ 42.3</b>	<b>\$ 42.3</b>	<b>\$ 42.3</b>	<b>\$ 42.3</b>	<b>\$ 42.3</b> <b>\$ 42.3</b>	
23	Percent Change			0.0%	0.0%	0.0%	0.0%

**STATE OF NEW HAMPSHIRE  
REVENUE ESTIMATE WORKSHEET  
February 17, 2021**

	Gen&ETF (A)	Gen&ETF (B)	Gen&ETF (C)	Gen'l Fd (D)	Gen'l Fd (E)	Gen'l Fd (F)	Gen'l Fd (G)
<b>General &amp; Ed Trust Funds</b>	Total Bus. Taxes	Meals & Rooms	Tobacco	Liquor Transfer	Interest & Div	Insurance Tax	Comm Tax
<b>1 FY 2020:</b>							
<b>2 Official Plan</b>	\$ 795.100	\$ 368.500	\$198.000	\$ 132.800	\$ 116.900	\$125.100	\$ 40.700
<b>3 FY 2020 CAFR</b>	\$ 709.739	\$ 315.368	\$213.960	\$ 131.768	\$ 125.678	\$133.956	\$ 39.783
<b>4 Difference</b>	\$ (85.361)	\$ (53.132)	\$ 15.960	\$ (1.032)	\$ 8.778	\$ 8.856	\$ (0.917)
<b>5</b>							
<b>6</b>							
<b>7</b>							
<b>8 FY 2021:</b>				*			
<b>9 Official Plan</b>	\$ 786.000	\$ 386.900	\$201.200	\$ 133.800	\$ 116.900	\$130.900	\$ 39.800
<b>10 Governor Estimates</b>	\$ 806.900	\$ 311.900	\$251.400	\$ 128.400	\$ 131.200	\$128.000	\$ 38.800
<b>11 Agency January Low Estimate</b>	\$ 799.800	\$ 294.700	\$243.200	\$ 129.000	\$ 123.600	\$128.200	\$ 38.800
<b>12 Agency January High Estimate</b>	\$ 824.200	\$ 312.500	\$254.200	\$ 129.000	\$ 135.500	\$128.200	\$ 38.800
<b>13 HWM Low Estimate</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$128.200	\$ -
<b>14 HWM High Estimate</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$128.200	\$ -
<b>15</b>							
<b>16 FY 2022:</b>							
<b>17 Governor Estimates</b>	\$ 824.900	\$ 343.900	\$247.700	\$ 136.700	\$ 138.100	\$127.000	\$ 38.800
<b>18 Agency January Low Estimate</b>	\$ 807.800	\$ 318.300	\$235.900	\$ 136.600	\$ 128.500	\$127.000	\$ 38.800
<b>19 Agency January High Estimate</b>	\$ 848.900	\$ 346.900	\$254.200	\$ 136.600	\$ 143.600	\$127.000	\$ 38.800
<b>20 HWM Low Estimate</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$127.000	\$ -
<b>21 HWM High Estimate</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$127.000	\$ -
<b>22</b>							
<b>23 FY 2023:</b>							
<b>24 Governor Estimates</b>	\$ 866.100	\$ 363.200	\$240.300	\$ 136.300	\$ 140.900	\$133.300	\$ 38.800
<b>25 Agency January Low Estimate</b>	\$ 840.100	\$ 331.000	\$226.500	\$ 136.300	\$ 129.800	\$133.300	\$ 38.800
<b>26 Agency January High Estimate</b>	\$ 899.800	\$ 367.700	\$251.700	\$ 136.300	\$ 147.900	\$133.300	\$ 38.800
<b>27 HWM Low Estimate</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$133.300	\$ -
<b>28 HWM High Estimate</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$133.300	\$ -

ALL ESTIMATES BASED ON CURRENT LAW

**STATE OF NEW HAMPSHIRE  
REVENUE ESTIMATE WORKSHEET  
February 17, 2021**

	Gen&ETF (H)	Gen'l Fd (I)	Gen'l Fd (J)	Gen'l Fd (K)	Gen'l Fd (L)	ETF Fd (M)	Gen&ETF (N)
<b>General &amp; Ed Trust Funds</b>	Real Est Transfer	Court Fine/Fees	Securities Revenue	Beer Tax	Other	Lottery Revenue	Tobacco Settl'ment
<b>1 FY 2020:</b>							
<b>2 Official Plan</b>	\$ 159.400	\$ 12.900	\$ 45.000	\$ 13.100	\$ 68.400	\$ 100.400	\$ 39.700
<b>3 FY 2020 CAFR</b>	\$ 158.439	\$ 12.336	\$ 41.629	\$ 13.176	\$ 71.190	\$ 99.790	\$ 42.599
<b>4 Difference</b>	\$ (0.961)	\$ (0.564)	\$ (3.371)	\$ 0.076	\$ 2.790	\$ (0.610)	\$ 2.899
<b>5</b>							
<b>6</b>							
<b>7</b>							
<b>8 FY 2021:</b>							
<b>9 Official Plan</b>	\$ 158.400	\$ 12.700	\$ 44.300	\$ 13.100	\$ 71.800	\$ 110.400	\$ 39.200
<b>10 Governor Estimates</b>	\$ 193.200	\$ 11.300	\$ 43.000	\$ 13.000	\$ 62.800	\$ 120.600	\$ 38.400
<b>11 Agency January Low Estimate</b>	\$ 187.500	\$ 12.300	\$ 41.300	\$ 13.200	\$ 64.800	\$ 120.600	\$ 38.400
<b>12 Agency January High Estimate</b>	\$ 193.900	\$ 12.300	\$ 41.300	\$ 13.200	\$ 64.800	\$ 120.600	\$ 38.400
<b>13 HWM Low Estimate</b>	\$ -	\$ 12.300	\$ 41.300	\$ 13.200	\$ 64.800	\$ 120.600	\$ 38.400
<b>14 HWM High Estimate</b>	\$ -	\$ 12.300	\$ 41.300	\$ 13.200	\$ 64.800	\$ 120.600	\$ 38.400
<b>15</b>							
<b>16 FY 2022:</b>							
<b>17 Governor Estimates</b>	\$ 183.500	\$ 11.900	\$ 43.000	\$ 13.100	\$ 68.100	\$ 125.000	\$ 38.200
<b>18 Agency January Low Estimate</b>	\$ 174.400	\$ 12.600	\$ 42.000	\$ 13.200	\$ 68.100	\$ 125.000	\$ 38.200
<b>19 Agency January High Estimate</b>	\$ 184.200	\$ 12.600	\$ 42.000	\$ 13.200	\$ 68.100	\$ 125.000	\$ 38.200
<b>20 HWM Low Estimate</b>	\$ -	\$ 12.600	\$ 42.000	\$ 13.200	\$ 68.100	\$ 125.000	\$ 38.200
<b>21 HWM High Estimate</b>	\$ -	\$ 12.600	\$ 42.000	\$ 13.200	\$ 68.100	\$ 125.000	\$ 38.200
<b>22</b>							
<b>23 FY 2023:</b>							
<b>24 Governor Estimates</b>	\$ 170.500	\$ 12.600	\$ 43.000	\$ 13.100	\$ 70.100	\$ 127.500	\$ 36.300
<b>25 Agency January Low Estimate</b>	\$ 160.400	\$ 12.700	\$ 42.500	\$ 13.200	\$ 70.100	\$ 127.500	\$ 36.300
<b>26 Agency January High Estimate</b>	\$ 173.100	\$ 12.700	\$ 42.500	\$ 13.200	\$ 70.100	\$ 127.500	\$ 36.300
<b>27 HWM Low Estimate</b>	\$ -	\$ 12.700	\$ 42.500	\$ 13.200	\$ 70.100	\$ 127.500	\$ 36.300
<b>28 HWM High Estimate</b>	\$ -	\$ 12.700	\$ 42.500	\$ 13.200	\$ 70.100	\$ 127.500	\$ 36.300

ALL ESTIMATES BASED ON CURF

**STATE OF NEW HAMPSHIRE  
REVENUE ESTIMATE WORKSHEET  
February 17, 2021**

	ETF Fd (O)	ETF Fd (P)	Gen'l Fd (Q)	(R)
<b>General &amp; Ed Trust Funds</b>	Utility Prop. Tax	SW-Retained Prop. Tax	M-aid Recoveries	<b>TOTAL</b>
<b>1 FY 2020:</b>				
<b>2 Official Plan</b>	\$ 43.400	\$ 363.100	\$ 3.700	\$ 2,626.200
<b>3 FY 2020 CAFR</b>	\$ 43.296	\$ 363.246	\$ 3.132	\$ 2,519.085
<b>4 Difference</b>	\$ (0.104)	\$ 0.146	\$ (0.568)	\$ (107.115)
<b>5</b>				
<b>6</b>				
<b>7</b>				
<b>8 FY 2021:</b>				
<b>9 Official Plan</b>	\$ 44.200	\$ 363.100	\$ 3.300	\$ 2,656.000
<b>10 Governor Estimates</b>	\$ 42.300	\$ 363.100	\$ 3.000	\$ 2,687.300
<b>11 Agency January Low Estimate</b>	\$ 42.300	\$ 363.100	\$ 3.300	\$ 2,644.100
<b>12 Agency January High Estimate</b>	\$ 42.300	\$ 363.100	\$ 3.300	\$ 2,715.600
<b>13 HWM Low Estimate</b>	\$ 42.300	\$ 363.100	\$ 3.300	\$ 827.500
<b>14 HWM High Estimate</b>	\$ 42.300	\$ 363.100	\$ 3.300	\$ 827.500
<b>15</b>				
<b>16 FY 2022:</b>				
<b>17 Governor Estimates</b>	\$ 42.300	\$ 363.100	\$ 2.700	\$ 2,748.000
<b>18 Agency January Low Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.700	\$ 2,674.500
<b>19 Agency January High Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.700	\$ 2,787.400
<b>20 HWM Low Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.700	\$ 834.200
<b>21 HWM High Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.700	\$ 834.200
<b>22</b>				
<b>23 FY 2023:</b>				
<b>24 Governor Estimates</b>	\$ 42.300	\$ 363.100	\$ 2.500	\$ 2,799.900
<b>25 Agency January Low Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.500	\$ 2,706.400
<b>26 Agency January High Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.500	\$ 2,858.800
<b>27 HWM Low Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.500	\$ 843.500
<b>28 HWM High Estimate</b>	\$ 42.300	\$ 363.100	\$ 2.500	\$ 843.500

ALL ESTIMATES BASED ON CURF

# **HIGHWAY FUND WORKSHEET**

**(\$ in Millions)**

STATE OF NEW HAMPSHIRE  
REVENUE ESTIMATE WORKSHEET  
February 17, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Highway Fund	Gas Road Toll	Misc	M-V Fees	TOTAL Hwy Rev	Restricted Costs of Collections (RSA 9:9-a)	TOTAL Hwy Rev w/ Costs of Collections
<b>FY 2020:</b>						
1 Official Plan	\$ 127.000	\$ 0.200	\$ 100.400	\$ 227.600	\$ 33.300	\$ 260.900
2 FY 2020 CAFR	\$ 117.840	\$ 0.200	\$ 102.800	\$ 220.840	\$ 27.260	\$ 248.100
3 <i>Difference</i>				\$ (6.760)		\$ (12.800)
4						
5						
6 <b>FY 2021:</b>						
7 Official Plan	\$ 132.400	\$ 0.200	\$ 123.400	\$ 256.000		
8 Governor Estimate	\$ 114.400	\$ 0.200	\$ 123.500	\$ 238.100		
9 Agency January Low Estimate	\$ 114.400	\$ 0.200	\$ 123.700	\$ 238.300		
10 Agency January High Estimate	\$ 114.400	\$ 0.200	\$ 123.700	\$ 238.300		
11 HWM Estimate	\$ -	\$ -	\$ -	\$ -		
12						
13 <b>FY 2022:</b>						
14 Governor Estimate*	\$ 123.700	\$ 0.100	\$ 128.400	\$ 252.200		
15 Agency January Low Estimate	\$ 120.300	\$ 0.200	\$ 128.500	\$ 249.000		
16 Agency January High Estimate	\$ 120.300	\$ 0.200	\$ 128.500	\$ 249.000		
17 HWM Estimate	\$ -	\$ -	\$ -	\$ -		
18						
19 <b>FY 2023:</b>						
20 Governor Estimate	\$ 124.900	\$ 0.100	\$ 129.400	\$ 254.400		
21 Agency January Low Estimate	\$ 121.500	\$ 0.200	\$ 129.500	\$ 251.200		
22 Agency January High Estimate	\$ 121.500	\$ 0.200	\$ 129.500	\$ 251.200		

# **FISH AND GAME FUND WORKSHEET**

**(\$ in Millions)**

**STATE OF NEW HAMPSHIRE  
REVENUE ESTIMATE WORKSHEET  
February 17, 2021**

	(A)	(B)	(C)
<b>Fish &amp; Game Fund</b>	<b>F &amp; G Licenses</b>	<b>All Other</b>	<b>TOTAL F&amp;G Rev</b>
<b>FY 2020:</b>			
1 Official Plan	\$ 9.700	\$ 3.200	\$ 12.900
2 FY 2020 CAFR	\$ 10.130	\$ 5.810	\$ 15.940
3 <i>Difference</i>			\$ 3.040
4			
5			
6			
7 <b>FY 2021:</b>			
8 Official Plan	\$ 9.700	\$ 3.200	\$ 12.900
9 Governor's Revenue Estimates	\$ 10.000	\$ 3.600	\$ 13.600
10 Agency Estimate	\$ 10.000	\$ 3.600	\$ 13.600
11 HWM Estimate	\$ 10.000	\$ 3.600	\$ 13.600
12			
13 <b>FY 2022:</b>			
14 Governor's Revenue Estimates	\$ 9.800	\$ 3.500	\$ 13.300
15 Agency Estimate	\$ 9.800	\$ 3.500	\$ 13.300
16 HWM Estimate	\$ 9.800	\$ 3.500	\$ 13.300
17			
18 <b>FY 2023:</b>			
19 Governor's Revenue Estimates	\$ 9.800	\$ 3.500	\$ 13.300
20 Agency Estimate	\$ 9.800	\$ 3.500	\$ 13.300
21 HWM Estimate	\$ 9.800	\$ 3.500	\$ 13.300



**HR 11 - AS INTRODUCED**

2021 SESSION

21-1085  
06/08

HOUSE RESOLUTION

***11***

A RESOLUTION affirming revenue estimates for fiscal years 2021, 2022, and 2023.

SPONSORS: Rep. Major, Rock. 14

COMMITTEE: [committee]

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ANALYSIS

This house resolution affirms the revenue estimates for fiscal years 2021, 2022, and 2023.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty One*

A RESOLUTION affirming revenue estimates for fiscal years 2021, 2022, and 2023.

1 Whereas, the house ways and means committee has considered what the unrestricted revenue  
 2 estimates should be for fiscal years 2021, 2022, 2023 and has presented those estimates to the house  
 3 of representatives;

4 Resolved by the House of Representatives:

5 That the house of representatives wishes to go on record as affirming the following revenue  
 6 estimates for fiscal years 2021, 2022, and 2023.

7 Committee estimates are based on current law and economic conditions.

		FY 2021	FY 2022	FY 2023
9	GEN'L & EDUCATION			
10	TRUST FUND:	Official	Committee	Committee
11	(Dollars in Millions)	Estimate	Estimate	Estimate
12	Business Profits Tax	\$496.600	\$550.700	\$562.000
13	Business Enterprise Tax	289.400	259.100	264.500
14	Subtotal	786.000	809.800	826.500
15	Meals & Rooms Tax	386.900	301.000	328.000
16	Tobacco Tax	201.200	247.800	244.800
17	Liquor Sales	133.800	129.000	136.600
18	Interest & Dividends Tax	116.900	128.800	136.500
19	Insurance Tax	130.900	128.200	127.000
20	Communications Tax	39.800	38.800	38.800
21	Real Estate Transfer Tax	158.400	191.800	180.300
22	Court Fines & Fees	12.700	12.300	12.600
23	Securities Revenue	44.300	41.300	42.000
24	Beer Tax	13.100	13.200	13.200
25	Other	71.800	64.800	68.100
26	Lottery Transfers	110.400	120.600	125.000
27	Tobacco Settlement	39.200	38.400	38.200
28	Utility Property Tax	44.200	42.300	42.300
29	Statewide Property Tax	363.100	363.100	363.100
30	Medicaid Recoveries	3.300	3.300	2.700
31	TOTAL GEN'L & EDUCATION			
32	TRUST FUNDS	\$2,656.000	\$2,674.500	\$2,725.700
				\$2,755.400

**HR 11 - AS INTRODUCED**  
**- Page 2 -**

1					
2			FY 2021	FY 2022	FY 2023
3	HIGHWAY FUNDS:	Official	Committee	Committee	Committee
4	(Dollars in Millions)	Estimate	Estimate	Estimate	Estimate
5	Road Toll	\$132.400	\$114.400	\$120.300	\$121.500
6	Motor Vehicle Fees	123.400	123.700	128.500	129.500
7	Miscellaneous	0.200	0.200	0.200	0.200
8	TOTAL HIGHWAY FUNDS	\$256.000	\$238.300	\$249.000	\$251.200
9					
10			FY 2021	FY 2022	FY 2023
11	FISH AND GAME FUNDS:	Official	Committee	Committee	Committee
12	(Dollars in Millions)	Estimate	Estimate	Estimate	Estimate
13	Fish & Game Licenses	\$9.700	\$10.000	\$9.800	\$9.800
14	Fines & Miscellaneous	3.200	3.600	3.500	3.500
15	TOTAL FISH & GAME FUNDS	\$12.900	\$13.600	\$13.300	\$13.300

CHAPTER 90  
HB 1-A - FINAL VERSION

7Apr2021... 1045h  
06/03/2021 1797s  
06/03/2021 1885s  
24Jun2021... 1928CofC

2021 SESSION

21-1083  
05/04

HOUSE BILL ***1-A***

AN ACT making appropriations for the expenses of certain departments of the state for fiscal years ending June 30, 2022 and June 30, 2023.

SPONSORS: Rep. Weyler, Rock. 13; Rep. L. Ober, Hills. 37; Rep. Edwards, Rock. 4; Rep. Umberger, Carr. 2

COMMITTEE: Finance

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ANALYSIS

No analysis needed.

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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.

**CHAPTER 90**  
**HB 1-A - FINAL VERSION**

7Apr2021... 1045h  
06/03/2021 1797s  
06/03/2021 1885s  
24Jun2021... 1928CofC

21-1083  
05/04

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty One*

AN ACT            making appropriations for the expenses of certain departments of the state for  
fiscal years ending June 30, 2022 and June 30, 2023.

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

1

2

**CHAPTER 90**  
**HB 1-A - FINAL VERSION**  
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1 1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following  
2 general budget footnotes that contain class codes shall apply to all specified class codes in section  
3 1.01 through 1.07 unless specifically exempted.

4 A. Not Used.

5 B. Not Used.

6 C. Revenue in excess of the estimate may be expended with prior approval of the fiscal  
7 committee and the approval of the governor and council.

8 D. The funds in this appropriation shall not be transferred or expended for any other purpose.

9 E. The appropriation budgeted in class 040-indirect costs are for general overhead state charges  
10 and such sums shall be transferred by the agency to the general fund of the state consistent with  
11 federal requirements.

12 F. This appropriation shall not lapse until June 30, 2023.

13 G. The funds in this appropriation shall not be transferred or expended for any other purpose  
14 and shall not lapse until June 30, 2023.

15 H. Not used.

16 I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-  
17 transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private  
18 local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less  
19 than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either  
20 actual or projected budgeted revenue. The agency head shall notify the bureau of accounting  
21 services forthwith, in writing, as to precisely which line item appropriation and in what specific  
22 amounts reductions are to be made in order to fully compensate for the total revenue deficits. For  
23 the biennium ending June 30, 2023, account number 02-46-46-4620-5731 within the department of  
24 corrections shall be exempt from these provisions. The provisions of this footnote do not apply to  
25 federal funds covered by RSA 124:14.

26 J. This appropriation, to be administered by the commissioner, is for the necessary equipment  
27 needs of the department and shall be expended at the commissioner's discretion.

28 90:2 General Fund and Total Appropriation Limits. The amounts included in section 1 of this  
29 act for all university system accounts and community college system accounts, under estimated  
30 source of funds from general funds, shall be the total appropriation from general funds for such  
31 accounting units that may be expended for the purpose of section 1 of this act. Any funds received by  
32 said systems from other than general funds are hereby appropriated for the use of the systems and  
33 may be expended by said systems whether or not this will result in an appropriation and  
34 expenditure by the system in excess of the total appropriation therefor.

35 90:3 Assignment of Office Space. If, during the biennium ending June 30, 2023, because of  
36 program reductions, consolidations, or any other reason, office space becomes available in the health  
37 and human services complex, the Hayes building, or any other state building, except office space

**CHAPTER 90**  
**HB 1-A - FINAL VERSION**  
**- Page 717-**

1 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative  
2 services shall, with the prior approval of the fiscal committee of the general court, and with the  
3 approval of the governor and council, require that any agency renting private space be required to  
4 occupy such available space in said building or buildings forthwith. Such funds as have been  
5 allocated or committed by any agency affected by this section for outside rental shall be transferred  
6 by the director of the division of accounting services to the bureau of general services, activity  
7 number 01-14-14-141510 for maintenance of applicable state buildings.

8 90:4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2023, in order  
9 to provide sufficient funding to the lottery commission to carryout lottery games that will provide  
10 funds for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal  
11 committee of the general court for approval of any new games, the expansion of any existing lottery  
12 games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures  
13 for consultants shall be made without prior approval by the fiscal committee. If approved, the  
14 commission may then apply to the governor and council to transfer funds from the sweepstakes  
15 revenue special account. The total of such transfers shall not exceed \$6,000,000 for the biennium  
16 ending June 30, 2023.

17 90:5 Department of Corrections; Appropriation. The appropriation in class 018-overtime and  
18 class 024-maintenance, other than building and grounds, shall not lapse until June 30, 2023. The  
19 appropriations in classes 047 and 048 for the maintenance of buildings and grounds shall not be  
20 transferred or expended for any other purpose and shall not lapse in the first year of the operating  
21 budget, except that appropriations for maintenance of buildings and grounds may be transferred as  
22 follows: (1) appropriations in class 047-own forces maintenance-buildings and grounds may be  
23 transferred to class 048-contractual maintenance-buildings and grounds appropriations; (2)  
24 appropriations in class 048-contractual maintenance-buildings and grounds may be transferred to  
25 class 047-own forces maintenance-buildings and grounds appropriations.

26 90:6 Liquor Commission; Proceeds From Sale of Land. All proceeds from the sale of any land  
27 owned by the liquor commission for the purpose of constructing, operating, and maintaining a  
28 turnpike service plaza for motorists at the existing northbound and southbound state liquor and  
29 wine outlets in the town of Hampton on Interstate route 95 shall be deposited into the liquor  
30 commission fund pursuant to RSA 176:16 and shall be used exclusively to retire existing debt.

31 90:7 Positions Abolished.

32 I. The following positions are hereby abolished effective at the close of business on June 30,  
33 2021:

34 Department of Health and Human Services

35 05-095-095-950010-5676 12702

36 Department of Energy

37 02-052-052-520010-1888 14339, 10015

**CHAPTER 90**  
**HB 1-A - FINAL VERSION**  
**- Page 718-**

1           II. The following position is hereby abolished effective at the close of business on June 30,  
2 2022:

3 Department of Energy  
4 02-52-052-521010-1891           9U505

5           III. The following position is hereby abolished effective at the close of business on June 30,  
6 2023:

7 Department of Energy  
8 02-52-052-521010-1891           9U573

9           90:8 Department of Health and Human Services; Division of Child Support Services; Payments  
10 to the Administrative Office of the Courts. The appropriation in account 05-95-42-427010-7934,  
11 class 085, includes funds for payment to the administrative office of the courts in accordance with  
12 the cooperative agreement between the division of child support services and the administrative  
13 office of the courts. The division of child support services and the administrative office of the courts  
14 shall, prior to payment of such funds, enter into a cooperative agreement specifying in detail the  
15 services to be performed by the administrative office of the courts and the estimated costs of such  
16 services. Any change or modification in the services to be performed shall likewise be agreed to in  
17 writing and specify the change and the adjustment to the costs. Funds appropriated for these  
18 purposes shall be paid only after demonstration by the administrative office of the courts that it  
19 consistently transmits court orders to the division of child support services in accordance with the  
20 cooperative agreement.

21           90:9 Department of Information Technology; Authority Granted. The sum of \$424,800 for fiscal  
22 year ending June 30, 2022 and the sum of \$552,240 for fiscal year ending June 30, 2023 under  
23 account 01-03-03-0300-7703, class 049 shall be allocated by the department of information  
24 technology to state agencies of the executive branch, judicial branch, and legislative branch  
25 proportionally based on their authorized position count.

26           90:10 Department of Information Technology; Appropriation.

27           I. The sum of \$1,721,492 for the fiscal year ending June 30, 2022, and the sum of \$1,818,372  
28 for the fiscal year ending June 30, 2023, are hereby appropriated to the department of information  
29 technology to fund shared-service positions. The source of funds for the appropriations shall be as  
30 follows:

	<u>FY 2022</u>	<u>FY 2023</u>
31           Federal Funds	\$346,685	\$367,065
32           General Funds	\$720,882	\$758,109
33           Liquor Fund	\$43,353	\$45,730
34           Highway Fund	\$240,391	\$256,250
35           Turnpike Fund	\$9,935	\$7,871
36           Lottery Fund	\$12,690	\$13,400



**CHAPTER 90**  
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**- Page 719-**

1	Fish and Game Fund	\$30,934	\$32,646
2	Other Funds	<u>\$316,622</u>	<u>\$337,303</u>
3	TOTAL	\$1,721,492	\$1,818,372

4           II. The department of information technology, in consultation with the department of  
5 administrative services, shall increase the appropriations to the class 027 expenditure class lines of  
6 each state department or agency by their respective portion of these department of information  
7 technology shared costs. The governor is hereby authorized to draw a warrant for said sum of  
8 general fund expenditures out of any money in the treasury not otherwise appropriated.

9           90:11 Department of Information Technology; Appropriation.

10           I. The sums of \$100,000 for the fiscal year ending June 30, 2022, and \$342,750 for the fiscal  
11 year ending June 30, 2023, are hereby appropriated to the department of information technology to  
12 fund the cost of network switches and software licenses. The source of funds for the appropriations  
13 shall be as follows:

		<u>FY 2022</u>	<u>FY 2023</u>
14			
15	Federal Funds	\$19,994	\$67,957
16	General Funds	\$40,100	\$151,280
17	Liquor Fund	\$2,870	\$7,774
18	Highway Fund	\$13,565	\$46,257
19	Turnpike Fund	\$583	\$1,627
20	Lottery Fund	\$750	\$2,546
21	Fish and Game Fund	\$1,950	\$6,611
22	Other Funds	<u>\$20,188</u>	<u>\$58,698</u>
23	TOTAL	\$100,000	\$342,750

24           II. The department of information technology, in consultation with the department of  
25 administrative services, shall increase the appropriations to the class 027 expenditure class lines of  
26 each state department or agency by their respective portion of these department of information  
27 technology shared costs. The governor is hereby authorized to draw a warrant for said sum of  
28 general fund expenditures out of any money in the treasury not otherwise appropriated.

29           90:12 Department of Health and Human Services; Staffing; Budget Reduction. In addition to  
30 any other required reductions, the department of health and human services is hereby directed to  
31 reduce personnel-related class lines by \$22,600,000 in general funds for the biennium ending June  
32 30, 2023, equating to approximately 226 full-time positions over the 2 years. At no time during the  
33 biennium shall the department exceed 3,000 full-time authorized positions. The department shall  
34 provide to the department of administrative services the accounting units and class lines to be  
35 reduced, and shall report on said reductions to the fiscal committee of the general court by  
36 September 30, 2021 for reductions made in the fiscal year ending June 30, 2022, and by September  
37 30, 2022 for reductions made in the fiscal year ending June 30, 2023.

**CHAPTER 90**  
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**- Page 720-**

1       90:13 Appropriation; Skilled Nursing Facilities; Intermediate Care for the Intellectually  
2 Disabled. The sum of \$167,000 for the biennium ending June 30, 2023 is hereby appropriated to the  
3 department of health and human services, account 05-95-048-482010-2154, for the purpose of  
4 providing a 5 percent rate increase to skilled nursing facilities and facilities providing intermediate  
5 care for the intellectually disabled. Said rate increase shall be effective July 1, 2021. The governor  
6 is authorized to draw a warrant for said sum out of any money in the treasury not otherwise  
7 appropriated. The department is authorized to accept and expend any federal funds for the purposes  
8 of this section without prior approval of the fiscal committee of the general court.

9       90:14 Estimates of Unrestricted Revenue.

10 GENERAL FUND	<u>FY 2022</u>	<u>FY 2023</u>
11 BUSINESS PROFITS TAX	\$549,600,000	\$567,100,000
12 BUSINESS ENTERPRISE TAX	<u>54,300,000</u>	<u>56,000,000</u>
13 SUBTOTAL BUSINESS TAXES	\$603,900,000	\$623,100,000
14 MEALS AND ROOMS TAX	332,500,000	349,100,000
15 TOBACCO TAX	138,600,000	134,400,000
16 TRANSFER FROM LIQUOR	137,600,000	137,200,000
17 INTEREST AND DIVIDENDS TAX	138,000,000	142,100,000
18 INSURANCE	130,000,000	135,000,000
19 COMMUNICATIONS TAX	39,100,000	39,100,000
20 REAL ESTATE TRANSFER TAX	132,500,000	121,900,000
21 COURT FINES & FEES	12,700,000	13,000,000
22 SECURITIES REVENUE	42,000,000	42,500,000
23 BEER TAX	13,200,000	13,200,000
24 OTHER REVENUES	66,000,000	68,300,000
25 MEDICAID RECOVERIES	<u>2,700,000</u>	<u>2,500,000</u>
26 TOTAL GENERAL FUND	\$1,788,800,000	\$1,821,400,000
27		
28 EDUCATION FUND	<u>FY 2022</u>	<u>FY 2023</u>
29 BUSINESS PROFITS TAX	\$128,900,000	\$133,000,000
30 BUSINESS ENTERPRISE TAX	<u>265,000,000</u>	<u>273,500,000</u>
31 SUBTOTAL BUSINESS TAXES	\$393,900,000	\$406,500,000
32 MEALS AND ROOMS TAX	10,300,000	10,800,000
33 TOBACCO TAX	108,900,000	105,600,000
34 REAL ESTATE TRANSFER TAX	65,300,000	60,000,000
35 TRANSFER FROM LOTTERY	125,000,000	127,500,000
36 TOBACCO SETTLEMENT	38,200,000	36,300,000
37 UTILITY PROPERTY TAX	40,600,000	40,600,000

**CHAPTER 90**  
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1	STATEWIDE PROPERTY TAX	<u>363,100,000</u>	<u>363,100,000</u>
2	TOTAL EDUCATION FUND	\$1,145,300,000	\$1,150,400,000
3			
4	HIGHWAY FUND	<u>FY 2022</u>	<u>FY 2023</u>
5	GASOLINE ROAD TOLL	\$120,300,000	\$121,800,000
6	MOTOR VEHICLE FEES	130,400,000	131,500,000
7	MISCELLANEOUS	<u>200,000</u>	<u>200,000</u>
8	TOTAL HIGHWAY FUND	\$250,900,000	\$253,500,000
9			
10	FISH AND GAME FUND	<u>FY 2022</u>	<u>FY 2023</u>
11	FISH AND GAME LICENSES	\$9,800,000	\$9,800,000
12	FINES AND MISCELLANEOUS	<u>3,500,000</u>	<u>3,500,000</u>
13	TOTAL FISH AND GAME FUND	\$13,300,000	\$13,300,000

90:15 Effective Date. This act shall take effect July 1, 2021.

Approved: June 25, 2021  
Effective Date: July 01, 2021

**Committee of Conference  
Combined General and Education Trust Fund  
Surplus Statement Summary**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
Beginning Balance	\$ (54,407)	\$ 5,496	\$ 67,382
Total Revenue	\$ 2,948,200	\$ 2,798,923	\$ 2,691,295
Total Net Appropriations	<u>\$ (2,881,934)</u>	<u>\$ (2,687,037)</u>	<u>\$ (2,700,982)</u>
Cumulative Balance	\$ 11,859	\$ 117,382	\$ 57,695
<i>Transfer to Highway Fund</i>	\$ -	\$ (50,000)	\$ -
<i>Transfer to Rainy Day Fund</i>	\$ (6,363)	\$ -	\$ (36,707)
Ending Balance	\$ 5,496	\$ 67,382	\$ 20,988
<i>General Fund Share</i>	\$ -	\$ 12,956	\$ -
<i>Education Trust Fund Share</i>	\$ 5,496	\$ 54,426	\$ 20,988
Rainy Day Fund Balance	\$ 121,863	\$ 121,863	\$ 158,570

STATE OF NEW HAMPSHIRE													LBA	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS													6/17/2021	
<b>COMBINED GENERAL AND EDUCATION TRUST FUNDS</b>														
(Dollars in Thousands)														
	FY 2021				FY 2022				FY 2023					
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
1	Beginning Balance, July 1	\$ (54,400)	\$ (54,407)	\$ (54,407)	\$ (54,407)	\$ 5,500	\$ 19,896	\$ 5,496	\$ 5,496	\$ 5,830	\$ 67,144	\$ 69,795	\$ 67,382	1
2														2
3	Revenues:													3
4	Estimated Revenues	2,687,300	2,725,700	2,885,700	2,885,700	2,748,000	2,764,000	2,934,100	2,934,100	2,799,900	2,800,500	2,971,800	2,971,800	4
5	Revenue Adjustments	62,500	62,500	62,500	62,500	(22,510)	(14,663)	(132,462)	(135,177)	(29,690)	(118,063)	(280,505)	(280,505)	5
6	Total Revenues	2,749,800	2,788,200	2,948,200	2,948,200	2,725,490	2,749,337	2,801,638	2,798,923	2,770,210	2,682,437	2,691,295	2,691,295	6
7														7
8	Appropriations:													8
9	Budget Appropriations	(2,796,000)	(2,796,021)	(2,796,021)	(2,796,021)	(2,759,400)	(2,753,274)	(2,698,163)	(2,698,163)	(2,834,400)	(2,830,815)	(2,768,000)	(2,768,000)	9
10	Appropriation Adjustments	(74,300)	(76,206)	(240,431)	(236,413)	(32,760)	(19,815)	(53,976)	(53,674)	(1,400)	17,968	(23,998)	(22,482)	10
11	Less Lapses	150,500	150,500	150,500	150,500	67,000	71,000	64,800	64,800	92,000	98,200	89,500	89,500	11
12	Total Appropriations	(2,719,800)	(2,721,727)	(2,885,952)	(2,881,934)	(2,725,160)	(2,702,089)	(2,687,339)	(2,687,037)	(2,743,800)	(2,714,647)	(2,702,498)	(2,700,982)	12
13														13
14	Current Year Balance	30,000	66,473	62,248	66,266	330	47,248	114,299	111,886	26,410	(32,210)	(11,203)	(9,687)	14
15														15
16	Cumulative Ending Balance, June 30	(24,400)	12,066	7,841	11,859	5,830	67,144	119,795	117,382	32,240	34,934	58,592	57,695	16
17														17
18	Transfer (To) Highway Fund	-	-	-	-	-	-	(50,000)	(50,000)	-	-	-	-	18
19	Transfer (To)/From Rainy Day Fund	29,900	7,830	(2,345)	(6,363)	-	-	-	-	(70)	(34,934)	(34,889)	(36,707)	19
20														20
21	Balance After Transfers, June 30	\$ 5,500	\$ 19,896	\$ 5,496	\$ 5,496	\$ 5,830	\$ 67,144	\$ 69,795	\$ 67,382	\$ 32,170	\$ -	\$ 23,703	\$ 20,988	21
22														22
23														23
24	Rainy Day Fund Balance (Current = \$115.5M)	\$ 85,600	\$ 107,670	\$ 117,845	\$ 121,863	\$ 85,600	\$ 107,670	\$ 117,845	\$ 121,863	\$ 85,670	\$ 142,604	\$ 152,734	\$ 158,570	24

STATE OF NEW HAMPSHIRE													LBA	
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS													6/17/2021	
GENERAL FUND														
(Dollars in Thousands)														
	FY 2021				FY 2022				FY 2023					
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
1	Beginning Balance, July 1	\$ (51,200)	\$ (51,200)	\$ (51,200)	\$ (51,200)	\$ -	\$ -	\$ -	\$ -	\$ (4,450)	\$ 40,194	\$ 12,654	\$ 12,956	1
2														2
3	Revenues:													3
4	Estimated Revenues	1,616,400	1,638,500	1,747,900	1,747,900	1,668,700	1,682,700	1,788,800	1,788,800	1,689,400	1,714,800	1,821,400	1,821,400	4
5	Schedule 2 Adjustments	-	-	-	-	(16,890)	(15,063)	(128,267)	(128,267)	(17,580)	(16,143)	(165,590)	(165,590)	5
6	Total Revenues	1,616,400	1,638,500	1,747,900	1,747,900	1,651,810	1,667,637	1,660,533	1,660,533	1,671,820	1,698,657	1,655,810	1,655,810	6
7														7
8	Appropriations:													8
9	Budget Appropriations	(1,717,400)	(1,717,430)	(1,717,430)	(1,717,430)	(1,705,500)	(1,696,906)	(1,612,832)	(1,612,832)	(1,772,900)	(1,766,213)	(1,703,398)	(1,703,398)	9
10	Schedule 2 Adjustments	(11,800)	(11,800)	(111,025)	(107,007)	(17,760)	(1,537)	(49,847)	(49,545)	13,600	29,526	(19,677)	(18,161)	10
11	Less Lapse Estimate	134,100	134,100	134,100	134,100	67,000	71,000	64,800	64,800	92,000	98,200	89,500	89,500	11
12	Lapse Estimate %	-7.8%	-7.8%	-7.3%	-7.4%	-3.9%	-4.2%	-3.9%	-3.9%	-5.2%	-5.7%	-5.2%	-5.2%	12
13	Total Appropriations	(1,595,100)	(1,595,130)	(1,694,355)	(1,690,337)	(1,656,260)	(1,627,443)	(1,597,879)	(1,597,577)	(1,667,300)	(1,638,487)	(1,633,575)	(1,632,059)	13
14														14
15	Current Year Balance	21,300	43,370	53,545	57,563	(4,450)	40,194	62,654	62,956	4,520	60,170	22,235	23,751	15
16														16
17	Cumulative Ending Balance, June 30	(29,900)	(7,830)	2,345	6,363	(4,450)	40,194	62,654	62,956	70	100,364	34,889	36,707	17
18														18
19	Transfer (To) Education Trust Fund*	-	-	-	-	-	-	-	-	-	(65,430)	-	-	19
20	Transfer (To) Highway Fund	-	-	-	-	-	-	(50,000)	(50,000)	-	-	-	-	20
21														21
22	Net Cumulative Ending Balance, June 30	(29,900)	(7,830)	2,345	6,363	(4,450)	40,194	12,654	12,956	70	34,934	34,889	36,707	22
23														23
24	Transfer (To)/From Rainy Day Fund	29,900	7,830	(2,345)	(6,363)	-	-	-	-	(70)	(34,934)	(34,889)	(36,707)	24
25														25
26	Balance After Transfers, June 30	\$ -	\$ -	\$ -	\$ -	\$ (4,450)	\$ 40,194	\$ 12,654	\$ 12,956	\$ -	\$ -	\$ -	\$ -	26
27														27
28														28
29	Rainy Day Fund Balance (Current = \$115.5M)	\$ 85,600	\$ 107,670	\$ 117,845	\$ 121,863	\$ 85,600	\$ 107,670	\$ 117,845	\$ 121,863	\$ 85,670	\$ 142,604	\$ 152,734	\$ 158,570	29
30	*House HB 2 GF transfer appropriation to ETF of \$63.3M													30

STATE OF NEW HAMPSHIRE		SCHEDULE 1												LBA
COMPARATIVE STATEMENT OF REVENUE														6/17/2021
GENERAL FUND														
(Dollars in Thousands)														
		FY 2021				FY 2022				FY 2023				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1	Business Profits Tax	\$ 440,500	\$ 461,000	\$ 530,500	\$ 530,500	\$ 450,300	\$ 466,900	\$ 549,600	\$ 549,600	\$ 472,800	\$ 479,200	\$ 567,100	\$ 567,100	1
2	Business Enterprise Tax	43,300	45,500	52,400	52,400	44,300	46,100	54,300	54,300	25,400	47,300	56,000	56,000	2
3	<i>Subtotal</i>	<i>\$ 483,800</i>	<i>\$ 506,500</i>	<i>\$ 582,900</i>	<i>\$ 582,900</i>	<i>\$ 494,600</i>	<i>\$ 513,000</i>	<i>\$ 603,900</i>	<i>\$ 603,900</i>	<i>\$ 498,200</i>	<i>\$ 526,500</i>	<i>\$ 623,100</i>	<i>\$ 623,100</i>	3
4	Meals & Rooms	302,600	301,700	310,800	310,800	333,600	330,800	332,500	332,500	352,300	349,200	349,100	349,100	4
5	Tobacco Tax	141,600	138,800	138,600	138,600	138,700	137,100	138,600	138,600	134,600	134,700	134,400	134,400	5
6	Transfers from Liquor Sales	128,400	129,000	133,000	133,000	136,700	138,000	137,600	137,600	136,300	138,000	137,200	137,200	6
7	Interest & Dividends Tax	131,200	128,800	131,500	131,500	138,100	136,500	138,000	138,000	140,900	138,000	142,100	142,100	7
8	Insurance Tax	128,000	130,000	135,000	135,000	127,000	128,000	130,000	130,000	133,300	134,000	135,000	135,000	8
9	Communications Tax	38,800	38,800	39,100	39,100	38,800	38,800	39,100	39,100	38,800	38,800	39,100	39,100	9
10	Real Estate Transfer Tax	128,900	130,000	136,700	136,700	122,400	121,900	132,500	132,500	113,700	114,600	121,900	121,900	10
11	Court Fines & Fees	11,300	12,300	12,300	12,300	11,900	12,600	12,700	12,700	12,600	12,700	13,000	13,000	11
12	Securities Revenue	43,000	41,300	41,300	41,300	43,000	42,000	42,000	42,000	43,000	42,500	42,500	42,500	12
13	Beer Tax	13,000	13,200	13,200	13,200	13,100	13,200	13,200	13,200	13,100	13,200	13,200	13,200	13
14	Other	62,800	64,800	62,400	62,400	68,100	68,100	66,000	66,000	70,100	70,100	68,300	68,300	14
15	Tobacco Settlement	-	-	7,800	7,800	-	-	-	-	-	-	-	-	15
16	Medicaid Recovery	3,000	3,300	3,300	3,300	2,700	2,700	2,700	2,700	2,500	2,500	2,500	2,500	16
17	<b>TOTAL GENERAL FUND</b>	<b>\$ 1,616,400</b>	<b>\$ 1,638,500</b>	<b>\$ 1,747,900</b>	<b>\$ 1,747,900</b>	<b>\$ 1,668,700</b>	<b>\$ 1,682,700</b>	<b>\$ 1,788,800</b>	<b>\$ 1,788,800</b>	<b>\$ 1,689,400</b>	<b>\$ 1,714,800</b>	<b>\$ 1,821,400</b>	<b>\$ 1,821,400</b>	17

STATE OF NEW HAMPSHIRE													LBA	
ADJUSTMENTS - SCHEDULE 2													6/17/2021	
GENERAL FUND														
(Dollars in Thousands)														
	FY 2021				FY 2022				FY 2023					
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
1	<b>REVENUE ADJUSTMENTS:</b>													1
2	HB 1 - DRA Auditor Position Revenue					500	500	500	500	2,100	4,100	2,100	2,100	2
3	HB 2 - Interest and Dividends Tax Phase Out									(6,300)	(6,300)	(6,300)	(6,300)	3
4	HB 2 - Decrease Meals and Rooms Tax Rate to 8.5%					(18,480)	(11,100)	(11,100)	(11,100)	(18,480)	(18,400)	(18,400)	(18,400)	4
5	HB 2 - BET Threshold Increase to \$250,000					(380)				(210)	(280)	(280)	(280)	5
6	HB 2 - Decrease BET Rate 0.55%					(780)	(800)	(800)	(800)	(1,210)	(1,200)	(1,200)	(1,200)	6
7	HB 2 - BET change impact on BPT credits					2,250				6,520				7
8	HB 2 - Business Taxes Credit Carryforward Provisions						(2,400)	(2,400)	(2,400)		(6,700)	(6,700)	(6,700)	8
9	HB 2 - Single Sales Factor Delay (HB 281)										16,200			9
10	HB 2 - Relative to Certain Liquor License Fees (HB 591)						37				37			10
11	HB 2 - Decrease BPT Rate to 7.6%						(1,300)	(1,300)	(1,300)		(3,600)	(3,600)	(3,600)	11
12	HB 2 - PPP Business Tax exemption							(20,600)	(20,600)			(35,600)	(35,600)	12
13	HB 2 - Meals and Rooms Municipal Revenue Fund (30%)							(92,567)	(92,567)			(95,610)	(95,610)	13
14	<b>TOTAL REVENUE ADJUSTMENTS</b>	\$ -	\$ -	\$ -	\$ -	\$ (16,890)	\$ (15,063)	\$ (128,267)	\$ (128,267)	\$ (17,580)	\$ (16,143)	\$ (165,590)	\$ (165,590)	14
15	<b>APPROPRIATION ADJUSTMENTS:</b>													15
16	Statutory/Fiscal/G&C Estimated Appropriations	(11,800)	(11,800)	(11,800)	(11,800)									16
17	GAAP Adjustments (27th Pay Period)									13,600	13,600	13,600	13,600	17
18	HB 1 - DoIT Shared Services Positions						(233)	(721)	(721)		(242)	(758)	(758)	18
19	HB 1 - DoIT Network Switches and Software Licenses							(40)	(40)			(151)	(151)	19
20	HB 1 - DHHS Personnel Reduction						11,300	11,300	11,300		11,300	11,300	11,300	20
21	HB 1 - DHHS Department Wide Reduction						30,000				20,000			21
22	HB 2 - Affordable Housing Fund			(25,000)	(25,000)									22
23	HB 2 - State Employee Payraise							(5,750)	(5,750)			(10,250)	(10,250)	23
24	HB 2 - DMAVS, Veteran Support Services			(1,500)	(1,500)	(1,500)								24
25	HB 2 - National Guard Enlistment Incentive Program			(25)	(25)									25
26	HB 2 - Justice, Internet Crimes Against Children					(500)	(250)	(250)	(250)		(250)	(250)	(250)	26
27	HB 2 - FRM Victim's Contribution Recovery Fund					(1,000)		(5,000)	(5,000)			(5,000)	(5,000)	27
28	HB 2 - DNCR State Parks Projects					(2,017)	(1,002)							28
29	HB 2 - Hampton Beach area commission			(20)	(20)									29
30	HB 2 - BFA Regional Economic Corporations							(200)	(200)			(200)	(200)	30
31	HB 2 - Agriculture Animal Records Database										(250)	(250)	(250)	31
32	HB 2 - Agriculture Cost of Care			(100)	(100)									32
33	HB 2 - Agriculture Data Entry Position							(53)	(53)			(58)	(58)	33
34	HB 2 - Corrections Body Worn Cameras			(720)	(720)									34
35	HB 2 - Safety Body Worn and Dashboard Camera Fund					(1,000)	(1,000)	(1,000)	(1,000)					35
36	HB 2 - Law Enforcement Misconduct Complaints										(100)	(100)	(100)	36
37	HB 2 - Safety Granite Shield			(2,988)	(3,145)									37
38	HB 2 - Fire Standards and EMS Fund							(300)	(300)			(300)	(300)	38
39	HB 2 - Environmental Services State Aid Grants			(15,577)	(15,577)									39
40	HB 2 - DOT Conway Bypass Payback			(7,000)	(7,000)									40
41	HB 2 - DOT Discretionary Grant Match							(5,000)	(5,000)					41
42	HB 2 - DOT Betterment and Fleet Vehicles						(19,000)	(11,000)	(11,000)					42
43														43



STATE OF NEW HAMPSHIRE		SCHEDULE 2												LBA
ADJUSTMENTS - SCHEDULE 2														6/17/2021
GENERAL FUND														
(Dollars in Thousands)														
		FY 2021				FY 2022				FY 2023				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
44	HB 2 - DOT Calef Hill Road							(3,250)	(3,250)					44
45	HB 2 - DHHS, Alvarez & Marsal Financial Review					(10,043)	(3,300)	(3,300)	(3,300)					45
46	HB 2 - DHHS, Senior Support Services			(1,500)		(1,500)								46
47	HB 2 - DHHS - Expanded and Continued Admission					(200)								47
48	HB 2 - SYSC Study Commission						(100)							48
49	HB 2 - SYSC Closure Job Training						(500)							49
50	HB 2 - SYSC Closure Contingency						(2,050)							50
51	HB 2 - MMIS Appropriation						(12,402)	(12,402)	(12,402)		(13,032)	(13,032)	(13,032)	51
52	HB 2 - DHHS Contracts and Procurement							(644)	(644)			(811)	(811)	52
53	HB 2 - DHHS SNAP Incentive Program							(150)	(150)					53
54	HB 2 - DHHS Sununu Youth Services Center							(9,000)	(9,000)			(9,000)	(9,000)	54
55	HB 2 - DHHS Forensic Psychiatric Hospital			(30,000)	(30,000)									55
56	HB 2 - DHHS - Transitional Housing			(6,000)	(6,000)									56
57	HB 2 - DHHS Dental Benefit											(1,460)		57
58	HB 2 - DHHS Juvenile Diversion							(300)	(300)			(300)	(300)	58
59	HB 2 - Veterans Home Master Plan			(80)	(80)									59
60	HB 2 - Pay off Lottery Building Mortgage			(2,715)										60
61	HB 2 - Governor's Scholarship Program			(6,000)	(6,000)									61
62	HB 2 - Dual and Concurrent Enrollment						(1,500)	(1,500)	(1,500)		(1,500)	(1,500)	(1,500)	62
63	HB 2 - Higher Education Merger Commission						(1,500)							63
64	HB 1 - Intermediate Care Facilities							(167)	(167)					64
65	HB 2 - Child Protective Service Workers							(520)	(520)			(557)	(557)	65
66	HB 2 - Community Collaboration/Parental Assistance							(600)	(600)			(600)	(600)	66
67	HB 2 - Department of Justice Reductions												56	67
68	HB 2 - Civil Air Patrol				(40)									68
69	HB 334 - Safety Postions Appropriation Reduction								302					69
70	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	\$ (11,800)	\$ (11,800)	\$ (111,025)	\$ (107,007)	\$ (17,760)	\$ (1,537)	\$ (49,847)	\$ (49,545)	\$ 13,600	\$ 29,526	\$ (19,677)	\$ (18,161)	70

STATE OF NEW HAMPSHIRE													LBA	
COMPARATIVE STATEMENT OF FUND BALANCE													6/17/2021	
<b>EDUCATION TRUST FUND</b>														
(Dollars in Thousands)														
	FY 2021				FY 2022				FY 2023					
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
1	Beginning Balance, July 1	\$ (3,200)	\$ (3,207)	\$ (3,207)	\$ (3,207)	\$ 5,500	\$ 19,896	\$ 5,496	\$ 5,496	\$ 10,280	\$ 26,950	\$ 57,141	\$ 54,426	1
2														2
3	<u>Revenues:</u>													3
4	Estimated Revenues	1,070,900	1,087,200	1,137,800	1,137,800	1,079,300	1,081,300	1,145,300	1,145,300	1,110,500	1,085,700	1,150,400	1,150,400	4
5	Schedule 4 Adjustments	62,500	62,500	62,500	62,500	(5,620)	400	(4,195)	(6,910)	(12,110)	(101,920)	(114,915)	(114,915)	5
6	Total Revenue	1,133,400	1,149,700	1,200,300	1,200,300	1,073,680	1,081,700	1,141,105	1,138,390	1,098,390	983,780	1,035,485	1,035,485	6
7														7
8	<u>Appropriations:</u>													8
9	Budget Appropriations	(1,078,600)	(1,078,591)	(1,078,591)	(1,078,591)	(1,053,900)	(1,056,368)	(1,085,331)	(1,085,331)	(1,061,500)	(1,064,602)	(1,064,602)	(1,064,602)	9
10	Schedule 4 Adjustments	(62,500)	(64,406)	(129,406)	(129,406)	(15,000)	(18,278)	(4,129)	(4,129)	(15,000)	(11,558)	(4,321)	(4,321)	10
11	Less Lapse Estimate	16,400	16,400	16,400	16,400	-	-	-	-	-	-	-	-	11
12	Total Appropriations	(1,124,700)	(1,126,597)	(1,191,597)	(1,191,597)	(1,068,900)	(1,074,646)	(1,089,460)	(1,089,460)	(1,076,500)	(1,076,160)	(1,068,923)	(1,068,923)	12
13														13
14	Current Year Balance	8,700	23,103	8,703	8,703	4,780	7,054	51,645	48,930	21,890	(92,380)	(33,438)	(33,438)	14
15														15
16	Cumulative Ending Balance, June 30	5,500	19,896	5,496	5,496	10,280	26,950	57,141	54,426	32,170	(65,430)	23,703	20,988	16
17														17
18	Transfer (To)/From General Fund*	-	-	-	-	-	-	-	-	-	65,430	-	-	18
19														19
20	Balance After Transfers, June 30	\$ 5,500	\$ 19,896	\$ 5,496	\$ 5,496	\$ 10,280	\$ 26,950	\$ 57,141	\$ 54,426	\$ 32,170	\$ -	\$ 23,703	\$ 20,988	20
21	*House HB 2 GF transfer appropriation to ETF of \$63.3M													21

STATE OF NEW HAMPSHIRE	SCHEDULE 3												LBA
COMPARATIVE STATEMENT OF REVENUE													6/17/2021
<b>EDUCATION TRUST FUND</b>													
(Dollars in Thousands)													
	FY 2021				FY 2022				FY 2023				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 Business Profits Tax	\$ 106,600	\$ 108,200	\$ 124,500	\$ 124,500	\$ 109,000	\$ 109,500	\$ 128,900	\$ 128,900	\$ 114,400	\$ 112,400	\$ 133,000	\$ 133,000	1
2 Business Enterprise Tax	216,500	222,300	255,800	255,800	221,300	225,200	265,000	265,000	253,500	231,100	273,500	273,500	2
3 <i>Subtotal</i>	<i>\$ 323,100</i>	<i>\$ 330,500</i>	<i>\$ 380,300</i>	<i>\$ 380,300</i>	<i>\$ 330,300</i>	<i>\$ 334,700</i>	<i>\$ 393,900</i>	<i>\$ 393,900</i>	<i>\$ 367,900</i>	<i>\$ 343,500</i>	<i>\$ 406,500</i>	<i>\$ 406,500</i>	3
4 Meals & Rooms	9,300	9,300	9,600	9,600	10,300	10,200	10,300	10,300	10,900	10,800	10,800	10,800	4
5 Tobacco Tax	109,800	109,000	108,900	108,900	109,000	107,700	108,900	108,900	105,700	105,800	105,600	105,600	5
6 Real Estate Transfer Tax	64,300	64,000	67,300	67,300	61,100	60,100	65,300	65,300	56,800	56,400	60,000	60,000	6
7 Transfer from Lottery	120,600	130,600	128,000	128,000	125,000	125,000	125,000	125,000	127,500	127,500	127,500	127,500	7
8 Tobacco Settlement	38,400	38,400	40,000	40,000	38,200	38,200	38,200	38,200	36,300	36,300	36,300	36,300	8
9 Utility Property Tax	42,300	42,300	40,600	40,600	42,300	42,300	40,600	40,600	42,300	42,300	40,600	40,600	9
10 Statewide Education Property Tax (SWEPT)	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100	363,100	10
11 <b>TOTAL EDUCATION TRUST FUND</b>	<b>\$ 1,070,900</b>	<b>\$ 1,087,200</b>	<b>\$ 1,137,800</b>	<b>\$ 1,137,800</b>	<b>\$ 1,079,300</b>	<b>\$ 1,081,300</b>	<b>\$ 1,145,300</b>	<b>\$ 1,145,300</b>	<b>\$ 1,110,500</b>	<b>\$ 1,085,700</b>	<b>\$ 1,150,400</b>	<b>\$ 1,150,400</b>	11

STATE OF NEW HAMPSHIRE		SCHEDULE 4												LBA
ADJUSTMENTS - SCHEDULE 4														6/17/2021
EDUCATION TRUST FUND														
(Dollars in Thousands)														
		FY 2021				FY 2022				FY 2023				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
<b>REVENUE ADJUSTMENTS:</b>														
1	Ch.346:237, L'19 - Designated Education Aid	62,500	62,500	62,500	62,500									1
2	HB 1 - DRA Auditor Position Revenue					200	200	200	200	1,100	2,100	1,100	1,100	2
3	HB 1 - Eliminate Lottery Mortgage Payments							205	205			205	205	3
4	HB 2 - Decrease Meals and Rooms Tax Rate to 8.5%					(570)	(300)	(300)	(300)	(570)	(600)	(600)	(600)	4
5	HB 2 - BET Threshold Increase to \$250,000					(1,920)				(2,090)	(2,820)	(2,820)	(2,820)	5
6	HB 2 - Decrease BET Rate 0.55%					(3,880)	(3,900)	(3,900)	(3,900)	(12,130)	(12,100)	(12,100)	(12,100)	6
7	HB 2 - BET change impact on BPT credits					550				1,580				7
8	HB 2 - Business Taxes Credit Carryforward Provisions						(1,600)	(1,600)	(1,600)		(4,300)	(4,300)	(4,300)	8
9	HB 2 - Single Sales Factor Delay										3,800			9
10	HB 626 - Historic Horse Racing						6,000	6,000	6,000		12,000	12,000	12,000	10
11	HB 2 - SWEPT Reduction of \$100M										(100,000)	(100,000)	(100,000)	11
12	SB 3 - PPP Business Tax exemption							(4,800)	(4,800)			(8,400)	(8,400)	12
13	HB 2 - Pay off Lottery Building Mortgage								(2,715)					13
14	<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$ 62,500</b>	<b>\$ 62,500</b>	<b>\$ 62,500</b>	<b>\$ 62,500</b>	<b>\$ (5,620)</b>	<b>\$ 400</b>	<b>\$ (4,195)</b>	<b>\$ (6,910)</b>	<b>\$ (12,110)</b>	<b>\$ (101,920)</b>	<b>\$ (114,915)</b>	<b>\$ (114,915)</b>	14
15														15
<b>APPROPRIATION ADJUSTMENTS:</b>														
17	Ch.346:237, L'19 - Designated Education Aid	(62,500)	(62,500)	(62,500)	(62,500)									17
18	HB 2 - Public School Infrastructure Fund					(15,000)	(1,000)	(1,000)	(1,000)	(15,000)	(1,000)	(1,000)	(1,000)	18
19	HB 2 - Kindergarten Adequate Education Grants		(1,906)	(1,906)	(1,906)									19
20	HB 2 - Building Aid			(30,000)	(30,000)		(17,278)				(10,558)			20
21	HB 2 - Education Relief Aid			(35,000)	(35,000)									21
22	HB 2 - Education Freedom Accounts							(129)	(129)			(3,321)	(3,321)	22
23	HB 2 - Student Data Collection and Reporting System							(3,000)	(3,000)					23
24	<b>TOTAL APPROPRIATION ADJUSTMENTS</b>	<b>\$ (62,500)</b>	<b>\$ (64,406)</b>	<b>\$ (129,406)</b>	<b>\$ (129,406)</b>	<b>\$ (15,000)</b>	<b>\$ (18,278)</b>	<b>\$ (4,129)</b>	<b>\$ (4,129)</b>	<b>\$ (15,000)</b>	<b>\$ (11,558)</b>	<b>\$ (4,321)</b>	<b>\$ (4,321)</b>	24

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
HIGHWAY FUND											
(Dollars in Thousands)											
	FY 2021			FY 2022			FY 2023				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Beginning Balance, July 1 (Budgetary)	\$ 63,792	\$ 63,792	\$ 63,792	\$ 23,644	\$ 35,944	\$ 42,144	\$ 52,543	\$ 54,248	\$ 100,989	1
2											2
3	Additions:										3
4	Revenue:										4
5	Road Toll	114,400	114,400	116,100	123,700	120,300	120,300	124,900	121,500	121,800	5
6	Motor Vehicle Fees & Fines	123,500	123,700	126,200	128,400	128,500	130,400	129,400	129,500	131,500	6
7	Miscellaneous	200	200	200	100	200	200	100	200	200	7
8	Total Revenue	238,100	238,300	242,500	252,200	249,000	250,900	254,400	251,200	253,500	8
9	Addition Adjustments:										9
10	HB 1 - Dept. of Safety Cost of Collections Appropriations	(33,696)	(33,696)	(33,696)	(30,293)	(30,293)	(31,478)	(31,679)	(31,679)	(33,157)	10
11	Less: Estimated Lapse	4,000	4,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	11
12	Net Dept. of Safety Cost of Collections Appropriations	(29,696)	(29,696)	(29,696)	(28,293)	(28,293)	(29,478)	(29,679)	(29,679)	(31,157)	12
13	HB 2 - Lapse from HB 1817 (2018) Appropriation	-	8,100	8,100	8,100	-	-	-	-	-	13
14	HB 2 - Transfer From General Fund	-	-	-	-	-	50,000	-	-	-	14
15	Total Revenue Adjustments	(29,696)	(21,596)	(21,596)	(20,193)	(28,293)	20,522	(29,679)	(29,679)	(31,157)	15
16	Total Additions	208,404	216,704	220,904	232,007	220,707	271,422	224,721	221,521	222,343	16
17											17
18	Deductions:										18
19	HB 1 - Appropriations	(266,252)	(266,252)	(266,252)	(218,608)	(217,824)	(226,558)	(270,378)	(269,156)	(263,439)	19
20	Appropriation Adjustments:										20
21	HB 1 - Dept. of Information Technology Appropriations	-	-	-	-	(79)	(254)	-	(86)	(303)	21
22	HB 2 - Employee Pay Raise (CBA)	-	-	-	-	-	(1,265)	-	-	(2,486)	22
23	Transfer from Surplus (Winter Maintenance) (RSA 228:12)	(9,000)	(5,000)	(5,000)	-	-	-	-	-	-	23
24	Other Appropriation Adjustments/Other Debits	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	24
25	Total Appropriation Adjustments	(10,500)	(6,500)	(6,500)	(1,500)	(1,579)	(3,019)	(1,500)	(1,586)	(4,289)	25
26	Less: Lapse	28,200	28,200	30,200	17,000	17,000	17,000	17,500	17,500	17,500	26
27	Total Deductions	(248,552)	(244,552)	(242,552)	(203,108)	(202,403)	(212,577)	(254,378)	(253,242)	(250,228)	27
28											28
29											29
30	Current Year Balance	(40,148)	(27,848)	(21,648)	28,899	18,304	58,845	(29,657)	(31,721)	(27,885)	30
31											31
32	Balance, June 30 (Budgetary)	23,644	35,944	42,144	52,543	54,248	100,989	22,886	22,527	73,104	32
33											33
34											34
35	GAAP Adjustments	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(22,500)	(22,500)	(22,500)	35
36											36
37	Balance, June 30 (GAAP)	(3,356)	8,944	15,144	25,543	27,248	73,989	386	27	50,604	37

STATE OF NEW HAMPSHIRE											
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS											
FISH AND GAME FUND											
(Dollars in Thousands)											
	FY 2021			FY 2022			FY 2023				
	Governor	House	Senate	Governor	House	Senate	Governor	House	Senate		
1	Beginning Balance, July 1 (Budgetary)	\$ 7,647	\$ 7,647	\$ 7,647	\$ 8,400	\$ 8,400	\$ 8,220	\$ 8,121	\$ 8,095	\$ 7,788	1
2											2
3	Additions:										3
4	Unrestricted Revenue	13,600	13,600	13,700	13,300	13,300	13,300	13,300	13,300	13,300	4
5	Total Additions	13,600	13,600	13,700	13,300	13,300	13,300	13,300	13,300	13,300	5
6											6
7	Deductions:										7
8	Budget Appropriation (HB 1)	(14,047)	(14,047)	(14,047)	(14,779)	(14,800)	(14,800)	(15,640)	(15,662)	(15,662)	8
9	HB 1 - Dept. of Information Technology Appropriations	-	-	(280)	-	(5)	(33)	-	(6)	(39)	9
10	HB 2 - Employee Pay Raise (CBA)	-	-	-	-	-	(99)	-	-	(183)	10
11	Total Appropriations Net of Estimated Revenues	(14,047)	(14,047)	(14,327)	(14,779)	(14,805)	(14,932)	(15,640)	(15,668)	(15,884)	11
12	Less: Lapse	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	12
13	Net Appropriations	(12,847)	(12,847)	(13,127)	(13,579)	(13,605)	(13,732)	(14,440)	(14,468)	(14,684)	13
14											14
15	Total Deductions	(12,847)	(12,847)	(13,127)	(13,579)	(13,605)	(13,732)	(14,440)	(14,468)	(14,684)	15
16											16
17											17
18	Current Year Balance	753	753	573	(279)	(305)	(432)	(1,140)	(1,168)	(1,384)	18
19											19
20	Balance, June 30 (Budgetary)	8,400	8,400	8,220	8,121	8,095	7,788	6,981	6,927	6,404	20
21											21
22											22
23	GAAP Adjustments	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(900)	(900)	(900)	23
24											24
25	Balance, June 30 (GAAP)	7,200	7,200	7,020	6,921	6,895	6,588	6,081	6,027	5,504	25

# State of New Hampshire Monthly Revenue Plan for FY 2023

General Fund (In Millions)		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total General Fund
	Business Profits Tax	\$ 16.0	\$ 9.7	\$ 85.1	\$ 14.9	\$ 15.9	\$ 84.1	\$ 21.8	\$ 11.7	\$ 68.6	\$ 108.5	\$ 15.1	\$ 73.0	\$ 524.4
Business Enterprise Tax	1.6	1.0	9.2	—	—	9.1	2.2	1.2	7.6	12.1	1.5	7.9	53.4	
<b>Subtotal</b>	<b>17.6</b>	<b>10.7</b>	<b>94.3</b>	<b>14.9</b>	<b>15.9</b>	<b>93.2</b>	<b>24.0</b>	<b>12.9</b>	<b>76.2</b>	<b>120.6</b>	<b>16.6</b>	<b>80.9</b>	<b>577.8</b>	
Meals & Rooms Tax	19.4	24.8	26.3	21.2	21.4	16.1	15.5	15.5	16.7	18.3	18.6	21.3	235.1	
Tobacco Tax	12.2	12.8	11.7	11.3	10.8	12.2	9.9	8.8	10.5	10.8	10.2	13.2	134.4	
Transfer from Liquor Commission	2.3	13.6	13.6	13.5	14.1	15.3	7.8	9.5	10.5	10.0	13.0	14.0	137.2	
Interest & Dividends Tax	1.3	1.8	20.0	4.5	1.7	3.6	17.8	1.3	5.8	58.1	3.2	16.7	135.8	
Insurance Tax	1.8	2.4	2.2	2.2	1.4	1.6	2.7	6.5	121.5	(8.6)	1.3	—	135.0	
Communications Tax	3.4	3.3	3.1	3.1	3.2	3.2	3.5	3.2	3.3	3.2	3.4	3.2	39.1	
Real Estate Transfer Tax	11.7	12.4	12.1	11.0	11.7	11.4	10.2	7.0	6.4	8.4	8.7	10.9	121.9	
Court Fines & Fees	1.1	1.1	1.3	1.1	1.0	0.9	1.2	1.0	1.1	1.2	0.9	1.1	13.0	
Securities Revenue	0.3	0.7	0.5	0.6	0.4	0.4	15.5	0.8	0.3	18.3	4.1	0.6	42.5	
Beer Tax	1.4	1.3	1.3	1.2	1.0	1.0	1.1	0.8	0.9	1.0	1.0	1.2	13.2	
Other	1.6	1.9	5.6	5.4	2.1	4.3	5.3	1.8	5.7	5.5	1.6	27.5	68.3	
<b>Subtotal</b>	<b>74.1</b>	<b>86.8</b>	<b>192.0</b>	<b>90.0</b>	<b>84.7</b>	<b>163.2</b>	<b>114.5</b>	<b>69.1</b>	<b>258.9</b>	<b>246.8</b>	<b>82.6</b>	<b>190.6</b>	<b>1,653.3</b>	
Recoveries	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	2.5	
<b>Total General Fund</b>	<b>\$ 74.3</b>	<b>\$ 87.0</b>	<b>\$ 192.2</b>	<b>\$ 90.2</b>	<b>\$ 84.9</b>	<b>\$ 163.5</b>	<b>\$ 114.7</b>	<b>\$ 69.3</b>	<b>\$ 259.1</b>	<b>\$ 247.0</b>	<b>\$ 82.8</b>	<b>\$ 190.8</b>	<b>\$ 1,655.8</b>	
<b>Cumulative Total YTD</b>	<b>74.3</b>	<b>161.3</b>	<b>353.5</b>	<b>443.7</b>	<b>528.6</b>	<b>692.1</b>	<b>806.8</b>	<b>876.1</b>	<b>1,135.2</b>	<b>1,382.2</b>	<b>1,465.0</b>	<b>1,655.8</b>		
<p><i>Note: The Plan for FY 2023 represents revenues included within HB1 (Ch. 90, Laws of 2021) plus Schedule 2/4 Revenue Adjustments per the LBA Surplus Statement. Amounts have not been adjusted for legislation passed subsequent to HB1. The plan amounts above are calculated after the removal of funds transferred out per statutes referenced below. These amounts are not accounted for as unrestricted revenue in the general and education trust funds. (Dollars in millions.)</i></p>														
										<b>FY 2023 Estimate</b>				
Meals & Rooms Tax	Municipal Revenue Fund transfer per RSA 78-A:26, IV; actual transfer amounts are subject to final calculations by State Treasury									\$95.6				
Meals & Rooms Tax	School Building Aid Debt Service transfer per RSA 78-A:26, I (a)									\$7.0				
Transfer from Liquor	Alcohol Abuse Prevention & Treatment Fund transfer per RSA 176-A:1; actual transfer amounts may be higher due to additional funding needs for programs supported by this revenue source.									\$11.5				
Insurance Tax	Granite Advantage Healthcare Trust Fund transfer per RSA 126-AA:3									\$10.0				
Real Estate Transfer Tax	Transfer to affordable housing fund per RSA 78-B:13, III									\$5.0				

**Prepared by: Administrative Services**

# State of New Hampshire Monthly Revenue Plan for FY 2023

Education Trust Fund (In Millions)															Total Education Fund
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
	Business Profits Tax	\$ 3.7	\$ 2.3	\$ 19.8	\$ 3.5	\$ 3.7	\$ 19.6	\$ 5.1	\$ 2.7	\$ 16.0	\$ 25.3	\$ 3.5	\$ 17.0	\$ 122.2	
	Business Enterprise Tax	7.9	4.8	44.4	—	—	43.9	10.7	5.7	36.3	58.2	7.4	38.5	257.8	
	<b>Subtotal</b>	<b>11.6</b>	<b>7.1</b>	<b>64.2</b>	<b>3.5</b>	<b>3.7</b>	<b>63.5</b>	<b>15.8</b>	<b>8.4</b>	<b>52.3</b>	<b>83.5</b>	<b>10.9</b>	<b>55.5</b>	<b>380.0</b>	
	Meals & Rooms Tax	0.9	1.1	1.1	0.9	0.9	0.7	0.7	0.7	0.7	0.8	0.8	0.9	10.2	
	Tobacco Tax	9.6	10.0	9.2	8.9	8.5	9.6	7.8	6.9	8.3	8.5	8.0	10.3	105.6	
	Real Estate Transfer Tax	5.9	6.1	5.9	5.4	5.8	5.6	5.0	3.4	3.1	4.1	4.3	5.4	60.0	
	Transfer from Lottery Commission		10.3	10.2	13.4	11.0	10.9	13.9	11.5	10.5	13.3	10.7	24.0	139.7	
	Tobacco Settlement	—	—	—	—	—	—	—	—	—	36.3	—	—	36.3	
Utility Property Tax		1.2	8.1		1.3	9.2	2.4	—	1.2	7.8	0.9	8.5	40.6		
State Property Tax	—	—	—	—	—	—	—	—	263.1	—	—	—	263.1		
<b>Total Education Fund</b>	<b>\$ 28.0</b>	<b>\$ 35.8</b>	<b>\$ 98.7</b>	<b>\$ 32.1</b>	<b>\$ 31.2</b>	<b>\$ 99.5</b>	<b>\$ 45.6</b>	<b>\$ 30.9</b>	<b>\$ 339.2</b>	<b>\$ 154.3</b>	<b>\$ 35.6</b>	<b>\$ 104.6</b>	<b>\$ 1,035.5</b>		
<b>Cumulative Total YTD</b>	<b>28.0</b>	<b>63.8</b>	<b>162.5</b>	<b>194.6</b>	<b>225.8</b>	<b>325.3</b>	<b>370.9</b>	<b>401.8</b>	<b>741.0</b>	<b>895.3</b>	<b>930.9</b>	<b>1,035.5</b>			

*Note - The Plan for FY 2023 represents revenues included within HB1 (Ch. 90, Laws of 2021) plus Schedule 2/4 Revenue Adjustments per the LBA Surplus Statement.*



# State of New Hampshire Monthly Revenue Plan for FY 2023

General & Education Fund (In Millions)		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Grand Total
	Business Profits Tax	\$	19.7	\$ 12.0	\$ 104.9	\$ 18.4	\$ 19.6	\$ 103.7	\$ 26.9	\$ 14.4	\$ 84.6	\$ 133.8	\$ 18.6	\$ 90.0
Business Enterprise Tax		9.5	5.8	53.6	—	—	53.0	12.9	6.9	43.9	70.3	8.9	46.4	311.2
<b>Subtotal</b>		<b>29.2</b>	<b>17.8</b>	<b>158.5</b>	<b>18.4</b>	<b>19.6</b>	<b>156.7</b>	<b>39.8</b>	<b>21.3</b>	<b>128.5</b>	<b>204.1</b>	<b>27.5</b>	<b>136.4</b>	<b>957.8</b>
Meals & Rooms Tax		20.3	25.9	27.4	22.1	22.3	16.8	16.2	16.2	17.4	19.1	19.4	22.2	245.3
Tobacco Tax		21.8	22.8	20.9	20.2	19.3	21.8	17.7	15.7	18.8	19.3	18.2	23.5	240.0
Transfer from Liquor Commission		2.3	13.6	13.6	13.5	14.1	15.3	7.8	9.5	10.5	10.0	13.0	14.0	137.2
Interest & Dividends Tax		1.3	1.8	20.0	4.5	1.7	3.6	17.8	1.3	5.8	58.1	3.2	16.7	135.8
Insurance Tax		1.8	2.4	2.2	2.2	1.4	1.6	2.7	6.5	121.5	(8.6)	1.3	—	135.0
Communications Tax		3.4	3.3	3.1	3.1	3.2	3.2	3.5	3.2	3.3	3.2	3.4	3.2	39.1
Real Estate Transfer Tax		17.6	18.5	18.0	16.4	17.5	17.0	15.2	10.4	9.5	12.5	13.0	16.3	181.9
Court Fines & Fees		1.1	1.1	1.3	1.1	1.0	0.9	1.2	1.0	1.1	1.2	0.9	1.1	13.0
Securities Revenue		0.3	0.7	0.5	0.6	0.4	0.4	15.5	0.8	0.3	18.3	4.1	0.6	42.5
Beer Tax		1.4	1.3	1.3	1.2	1.0	1.0	1.1	0.8	0.9	1.0	1.0	1.2	13.2
Other		1.6	1.9	5.6	5.4	2.1	4.3	5.3	1.8	5.7	5.5	1.6	27.5	68.3
Transfer from Lottery Commission		—	10.3	10.2	13.4	11.0	10.9	13.9	11.5	10.5	13.3	10.7	24.0	139.7
Tobacco Settlement		—	—	—	—	—	—	—	—	—	36.3	—	—	36.3
Utility Property Tax		—	1.2	8.1	—	1.3	9.2	2.4	—	1.2	7.8	0.9	8.5	40.6
State Property Tax		—	—	—	—	—	—	—	—	263.1	—	—	—	263.1
<b>Subtotal</b>		<b>102.1</b>	<b>122.6</b>	<b>290.7</b>	<b>122.1</b>	<b>115.9</b>	<b>262.7</b>	<b>160.1</b>	<b>100.0</b>	<b>598.1</b>	<b>401.1</b>	<b>118.2</b>	<b>295.2</b>	<b>2,688.8</b>
Recoveries		0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	2.5
<b>Total General and Education Fund</b>	<b>\$</b>	<b>102.3</b>	<b>\$ 122.8</b>	<b>\$ 290.9</b>	<b>\$ 122.3</b>	<b>\$ 116.1</b>	<b>\$ 263.0</b>	<b>\$ 160.3</b>	<b>\$ 100.2</b>	<b>\$ 598.3</b>	<b>\$ 401.3</b>	<b>\$ 118.4</b>	<b>\$ 295.4</b>	<b>\$ 2,691.3</b>
<b>Cumulative Gen and Educ YTD</b>		<b>102.3</b>	<b>225.1</b>	<b>516.0</b>	<b>638.3</b>	<b>754.4</b>	<b>1,017.4</b>	<b>1,177.7</b>	<b>1,277.9</b>	<b>1,876.2</b>	<b>2,277.5</b>	<b>2,395.9</b>	<b>2,691.3</b>	

*Note: The Plan for FY 2023 represents revenues included within HB1 (Ch. 90, Laws of 2021) plus Schedule 2/4 Revenue Adjustments per the LBA Surplus Statement. Amounts have not been adjusted for legislation passed subsequent to HB1. The plan amounts above are calculated after the removal of funds transferred out per statutes referenced below. These amounts are not accounted for as unrestricted revenue in the general and education trust funds. (Dollars in millions.)*

		<b>FY 2023 Estimate</b>
Meals & Rooms Tax	Municipal Revenue Fund transfer per RSA 78-A:26, IV; actual transfer amounts are subject to final calculations by State Treasury	\$95.6
Meals & Rooms Tax	School Building Aid Debt Service transfer per RSA 78-A:26, I (a)	\$7.0
Transfer from Liquor	Alcohol Abuse Prevention & Treatment Fund transfer per RSA 176-A:1; actual transfer amounts may be higher due to additional funding needs for programs supported by this revenue source.	\$11.5
Insurance Tax	Granite Advantage Healthcare Trust Fund transfer per RSA 126-AA:3	\$10.0
Real Estate Transfer Tax	Transfer to affordable housing fund per RSA 78-B:13, III	\$5.0

# State of New Hampshire Monthly Revenue Plan for FY 2023

Highway and Fish & Game Funds (In Millions)	HIGHWAY FUND	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
	Gasoline Road Toll*	\$ 10.8	\$ 9.7	\$ 11.3	\$ 10.6	\$ 10.9	\$ 10.0	\$ 10.1	\$ 9.3	\$ 9.4	\$ 10.1	\$ 9.4	\$ 10.2	\$ 121.8
	Miscellaneous	—	—	0.1	—	—	—	—	—	0.1	—	—	—	0.2
	<b>Motor Vehicle Fees*</b>													
	MV Registrations	6.8	7.2	7.1	7.3	6.7	6.4	7.1	7.9	8.7	7.9	7.4	7.7	88.2
	MV Operation	1.1	1.2	1.1	1.0	1.0	1.0	1.1	1.0	1.1	1.1	1.1	1.1	12.9
	Inspection Station Fees	0.1	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.4	4.0
	MV Miscellaneous Fees	1.3	1.4	1.5	1.4	1.4	1.2	1.3	1.2	1.6	1.5	1.3	1.5	16.6
	Certificate of Title	0.9	1.1	0.8	0.9	0.8	0.5	0.8	0.6	0.9	0.8	0.9	0.8	9.8
	<b>Total Highway Fund</b>	<b>\$ 21.0</b>	<b>\$ 21.1</b>	<b>\$ 22.3</b>	<b>\$ 21.5</b>	<b>\$ 21.1</b>	<b>\$ 19.4</b>	<b>\$ 20.7</b>	<b>\$ 20.3</b>	<b>\$ 22.2</b>	<b>\$ 21.7</b>	<b>\$ 20.5</b>	<b>\$ 21.7</b>	<b>\$ 253.5</b>
<i>Cumulative Year to Date</i>	<i>21.0</i>	<i>42.1</i>	<i>64.4</i>	<i>85.9</i>	<i>107.0</i>	<i>126.4</i>	<i>147.1</i>	<i>167.4</i>	<i>189.6</i>	<i>211.3</i>	<i>231.8</i>	<i>253.5</i>		
<p>* The Highway Fund Plan for FY 2023 represents revenues included within HB1 (Ch. 90, Laws of 2021) and is not adjusted for the removal of \$33.2 million of revenue associated with the cost of collection, which is accounted for as a contra account to unrestricted highway fund revenue, per the Committee of Conference Highway Fund Surplus Statement.</p>														
FISH & GAME FUND**	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
Fish and Game Licenses	\$ 0.9	\$ 0.9	\$ 0.7	\$ 0.6	\$ 0.5	\$ 0.4	\$ 0.7	\$ 0.8	\$ 0.4	\$ 0.7	\$ 1.8	\$ 1.4	\$ 9.8	
Fines and Penalties	—	—	—	—	—	—	0.1	—	—	—	—	—	0.1	
Miscellaneous Sales	1.0	1.1	—	—	—	—	0.1	—	—	—	—	0.3	2.5	
Federal Recoveries Indirect Costs	0.2	—	0.1	0.1	0.1	0.1	0.1	—	0.1	—	0.1	—	0.9	
<b>Total Fish &amp; Game Fund</b>	<b>\$ 2.1</b>	<b>\$ 2.0</b>	<b>\$ 0.8</b>	<b>\$ 0.7</b>	<b>\$ 0.6</b>	<b>\$ 0.5</b>	<b>\$ 1.0</b>	<b>\$ 0.8</b>	<b>\$ 0.5</b>	<b>\$ 0.7</b>	<b>\$ 1.9</b>	<b>\$ 1.7</b>	<b>\$ 13.3</b>	
<i>Cumulative Year to Date</i>	<i>2.1</i>	<i>4.1</i>	<i>4.9</i>	<i>5.6</i>	<i>6.2</i>	<i>6.7</i>	<i>7.7</i>	<i>8.5</i>	<i>9.0</i>	<i>9.7</i>	<i>11.6</i>	<i>13.3</i>		
<p>** The Fish &amp; Game Fund Plan for FY 2023 represents revenues included within HB1 (Ch. 90, Laws of 2021). It does not reflect funding from the General Fund.</p>														

# State of New Hampshire

## Monthly Revenue Focus

### Department of Administrative Services

Charles M. Arlinghaus, Commissioner  
Dana M. Call, Comptroller

December  
FY 2023

Monthly Revenue Summary	Analysis
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	<i>(for month)</i>		
	FY 23 Actual	FY 23 Plan	Actual vs. Plan
<b>Gen &amp; Educ</b>	<b>\$322.8</b>	<b>\$263.0</b>	<b>\$59.8</b>
<b>Highway</b>	<b>\$20.2</b>	<b>\$19.4</b>	<b>\$0.8</b>
<b>Fish &amp; Game</b>	<b>\$0.4</b>	<b>\$0.5</b>	<b>\$(0.1)</b>

Unrestricted revenue for the General and Education Funds received during December totaled \$322.8 million, which was above the plan by \$59.8 million (22.7%) and above the prior year by \$16.4 million (5.4%). YTD unrestricted revenue totaled \$1,224.5 million, which was above plan by \$207.1 million (20.4%) and above prior year by \$39.7 million (3.4%).

**Business Taxes** for December totaled \$193.3 million, which were \$36.6 million (23.4%) above plan and \$5.0 million (2.7%) above prior year. YTD business tax collections continue to be above plan by \$114.9 million (28.7%), and \$13.3 million (2.7%) above the prior year. According to the Dept. of Revenue Administration (DRA), the largest contributor to the increased Business Tax revenue is estimate payments being up 1% compared to the same month last year.

### Current Month

General & Education Funds	FY 23 Actual	FY 23 Plan	Actual vs. Plan
Business Profits Tax	\$140.1	\$103.7	\$36.4
Business Enterprise Tax	53.2	53.0	0.2
Subtotal Business Taxes	193.3	156.7	36.6
Meals & Rentals Tax	22.0	16.8	5.2
Tobacco Tax	20.2	21.8	(1.6)
Transfer from Liquor Commission	15.1	15.3	(0.2)
Interest & Dividends Tax	4.8	3.6	1.2
Insurance Tax	2.2	1.6	0.6
Communications Tax	3.0	3.2	(0.2)
Real Estate Transfer Tax	20.6	17.0	3.6
Court Fines & Fees	1.1	0.9	0.2
Securities Revenue	0.6	0.4	0.2
Beer Tax	1.0	1.0	—
Other	11.8	4.3	7.5
Transfer from Lottery Commission	18.2	10.9	7.3
Utility Property Tax	8.8	9.2	(0.4)
Subtotal Traditional Taxes & Transfers	322.7	262.7	60.0
DHHS Recoveries	0.1	0.3	(0.2)
FEMA Recoveries of Prior Year Expenses	—	—	—
Subtotal Receipts	322.8	263.0	59.8
Legal Settlement	—	—	—
Total Receipts	\$322.8	\$263.0	\$59.8

**Meals and Rentals Tax (M&R)** total receipts net of municipal transfer for December came in above plan by \$5.2 million (31.0%) and above prior year by \$1.3 million (6.3%), and YTD total receipts net of municipal transfer were \$41.0 million (30.4%) above plan and \$0.8 million (0.5%) above prior year. According to DRA, the November activity (as represented by gross tax collected in December) from taxable meals was up 6.1% and from hotels was up 11.1% from the same month last year.

**Tobacco Tax** receipts for the month were \$20.2 million, or \$1.6 million (7.3%) below plan and \$1.0 million (4.7%) below December of last year. In addition, YTD collections were \$8.9 million (7.0%) below plan and \$6.3 million (5.1%) below the same YTD period last year. According to DRA, YTD stamp sales were 8.0% below prior year and the bond receivable balance was below prior year by 14.0%.

**Interest and Dividends Tax (I&D)** collections for the month were reported at \$4.8 million, which were \$1.2 million (33.3%) above plan and \$0.9 million (23.1%) above prior year. YTD collections through December came in at \$33.5 million, which were above plan by \$0.6 million (1.8%) and \$6.6 million (16.5%) below prior year. DRA has reported that the increase in December interest and dividend collections compared to prior year were primarily due to increased tax notice and estimate payments.

**Real Estate Transfer Taxes** for December were \$20.6 million, which were above plan by \$3.6 million (21.2%) and \$0.5 million (2.4%) below the same month last year. YTD collections were \$27.6 million (26.3%) above plan and \$6.8 million (5.4%) above the same period in the prior year. According to DRA, the number of transactions reported by the counties for the month of December (November collections) were down 30.0%, and transaction values for the activity reported by the counties were 3.9% below the same month last year.

**Other** revenues for December were above plan by \$7.5 million (174.4%), and above prior year \$5.5 million (87.3%), primarily due to interest income. Interest income is reported as unrestricted revenue throughout the year until it is allocated between restricted and unrestricted funds in accordance with state statutes.

**Transfer from Lottery Commission** in December was above plan \$7.3 million (67.0%) due to elevated sales caused by a large Powerball jackpot and sports betting.

**Transfer from DHHS Recoveries** for December were below plan by \$0.2 million (66.7%), primarily due to lower than planned Estate Recoveries and Cost Settlement payments received.

*All funds reported on a cash basis, dollars in millions.*

RET Analysis (In Millions)												
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY23	23.9	20.6	25.1	21.8	20.6	20.6	—	—	—	—	—	—
FY22	21.7	23.5	22.1	15.5	21.9	21.1	25.8	13.9	12.9	16.5	16.9	18.7
FY21	14.6	18.4	13.7	19.2	21.0	18.9	24.7	11.2	12.6	13.7	15.5	19.2
Mo over Mo	2.2	(2.9)	3.0	6.3	(1.3)	(0.5)	(25.8)	(13.9)	(12.9)	(16.5)	(16.9)	(18.7)
% Mo over Mo Prior Year	10%	-12%	14%	41%	-6%	-2%	-100%	-100%	-100%	-100%	-100%	-100%
YTD change over Prior Year	2.2	(0.7)	2.3	8.6	7.3	6.8	(19.0)	(32.9)	(45.8)	(62.3)	(79.2)	(97.9)
% YTD change	10%	-2%	3%	10%	7%	5%	-13%	-20%	-26%	-32%	-37%	-42%

M&R Analysis						
	December			YTD		
	FY23	FY22	Diff	FY23	FY22	Diff
Gross Collections	30.9	27.9	3.0	245.5	230.8	14.7
Bldg Aid Debt Srvc Transfer	(0.6)	(0.7)	0.1	(3.5)	(4.0)	0.5
Municipal Revenue Fund Transfer	(8.3)	(6.5)	(1.8)	(66.2)	(51.8)	(14.4)
Net Revenue	22.0	20.7	1.3	175.8	175.0	0.8

Business Tax Refund Analysis													December
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
FY23	3.3	3.0	10.0	8.2	4.7	16.0							45.2
FY22	5.0	3.0	5.1	10.5	2.8	8.6	5.6	6.2	3.9	7.1	2.3	1.5	35.0
FY21	4.3	2.6	0.9	7.1	0.4	13.1	3.2	2.9	3.1	2.5	2.9	5.7	28.4
Change in MTD over PY	(1.7)	—	4.9	(2.3)	1.9	7.4	(5.6)	(6.2)	(3.9)	(7.1)	(2.3)	(1.5)	10.2
YTD change	(1.7)	(1.7)	3.2	0.9	2.8	10.2	4.6	(1.6)	(5.5)	(12.6)	(14.9)	(16.4)	

## General & Education Funds Comparison to FY 22

General & Education Funds	Monthly			Year-to-Date			
	FY 23 Actual	FY 22 Actual	Inc/(Dec)	FY 23 Actual	FY 22 Actual	Inc/(Dec)	% Change
Business Profits Tax	\$140.1	\$138.7	\$1.4	\$412.2	\$381.2	\$31.0	8.1%
Business Enterprise Tax	53.2	49.6	3.6	102.9	120.6	(17.7)	-14.7%
Subtotal Business Taxes	193.3	188.3	5.0	515.1	501.8	13.3	2.7%
Meals & Rentals Tax	22.0	20.7	1.3	175.8	175.0	0.8	0.5%
Tobacco Tax	20.2	21.2	(1.0)	117.9	124.2	(6.3)	-5.1%
Transfer from Liquor Commission	15.1	15.8	(0.7)	64.6	70.3	(5.7)	-8.1%
Interest & Dividends Tax	4.8	3.9	0.9	33.5	40.1	(6.6)	-16.5%
Insurance Tax	2.2	2.2	—	14.8	15.4	(0.6)	-3.9%
Communications Tax	3.0	2.3	0.7	14.7	15.7	(1.0)	-6.4%
Real Estate Transfer Tax	20.6	21.1	(0.5)	132.6	125.8	6.8	5.4%
Court Fines & Fees	1.1	0.9	0.2	6.8	6.9	(0.1)	-1.4%
Securities Revenue	0.6	0.4	0.2	3.0	2.9	0.1	3.4%
Beer Tax	1.0	1.0	—	7.2	7.2	—	0.0%
Other	11.8	6.3	5.5	35.2	22.4	12.8	57.1%
Transfer from Lottery Commission	18.2	11.5	6.7	77.2	56.3	20.9	37.1%
Utility Property Tax	8.8	10.4	(1.6)	20.5	18.8	1.7	9.0%
Subtotal Traditional Taxes & Transfers	322.7	306.0	16.7	1,218.9	1,182.8	36.1	3.1%
DHHS Recoveries	0.1	0.4	(0.3)	1.7	2.0	(0.3)	-15.0%
FEMA Recoveries of Prior Year Expenses	—	—	—	0.8	—	0.8	100.0%
Subtotal Receipts	322.8	306.4	16.4	1,221.4	1,184.8	36.6	3.1%
Legal Settlement	—	—	—	3.1	—	3.1	-
Total Receipts	\$322.8	\$306.4	\$16.4	\$1,224.5	\$1,184.8	\$39.7	3.4%

All funds reported on a cash basis, dollars in millions.

## General and Education Funds

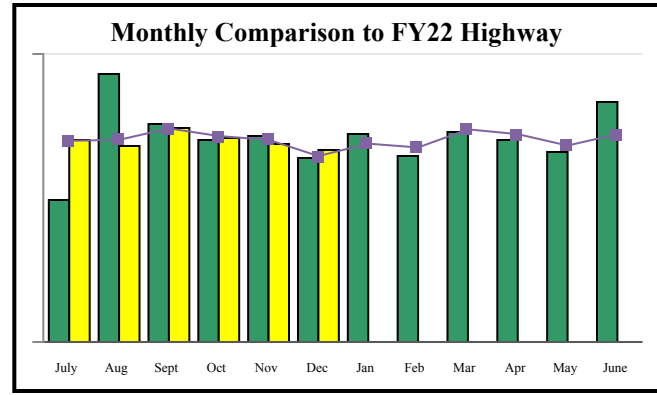
### Year-to-Date Comparison to Plan

General & Education Funds	General			Education			Total			% Change
	Actual	Plan	Actual vs. Plan	Actual	Plan	Actual vs. Plan	Actual	Plan	Actual vs. Plan	
Business Profits Tax	\$332.1	\$225.7	\$106.4	\$80.1	\$52.6	\$27.5	\$412.2	\$278.3	\$133.9	48.1%
Business Enterprise Tax	(1.8)	20.9	(22.7)	104.7	101.0	3.7	102.9	121.9	(19.0)	-15.6%
Subtotal Business Taxes	330.3	246.6	83.7	184.8	153.6	31.2	515.1	400.2	114.9	28.7%
Meals & Rentals Tax	169.8	129.2	40.6	6.0	5.6	0.4	175.8	134.8	41.0	30.4%
Tobacco Tax	73.1	71.0	2.1	44.8	55.8	(11.0)	117.9	126.8	(8.9)	-7.0%
Transfer from Liquor Commission	64.6	72.4	(7.8)	—	—	—	64.6	72.4	(7.8)	-10.8%
Interest & Dividends Tax	33.5	32.9	0.6	—	—	—	33.5	32.9	0.6	1.8%
Insurance Tax	14.8	11.6	3.2	—	—	—	14.8	11.6	3.2	27.6%
Communications Tax	14.7	19.3	(4.6)	—	—	—	14.7	19.3	(4.6)	-23.8%
Real Estate Transfer Tax	88.4	70.3	18.1	44.2	34.7	9.5	132.6	105.0	27.6	26.3%
Court Fines & Fees	6.8	6.5	0.3	—	—	—	6.8	6.5	0.3	4.6%
Securities Revenue	3.0	2.9	0.1	—	—	—	3.0	2.9	0.1	3.4%
Beer Tax	7.2	7.2	—	—	—	—	7.2	7.2	—	0.0%
Other	35.2	20.9	14.3	—	—	—	35.2	20.9	14.3	68.4%
Transfer from Lottery Commission	—	—	—	77.2	55.8	21.4	77.2	55.8	21.4	38.4%
Utility Property Tax	—	—	—	20.5	19.8	0.7	20.5	19.8	0.7	3.5%
Subtotal Traditional Taxes & Transfers	841.4	690.8	150.6	377.5	325.3	52.2	1,218.9	1,016.1	202.8	20.0%
DHHS Recoveries	1.7	1.3	0.4	—	—	—	1.7	1.3	0.4	30.8%
FEMA Recoveries of Prior Expenses	0.8	—	0.8	—	—	—	0.8	—	0.8	100.0%
Subtotal Receipts	843.9	692.1	151.8	377.5	325.3	52.2	1,221.4	1,017.4	204.0	20.1%
Legal Settlement	3.1	—	3.1	—	—	—	3.1	—	3.1	100.0%
Total Receipts	\$847.0	\$692.1	\$154.9	\$377.5	\$325.3	\$52.2	\$1,224.5	\$1,017.4	\$207.1	20.4%

*All funds reported on a cash basis, dollars in millions.*

## Highway Fund

Comparison to Plan				
Revenue Category	year-to-date			FY 22 Actual
	FY 23 Actual	FY 23 Plan	Actual vs. Plan	
Gasoline Road Toll	\$63.5	\$63.3	\$0.2	\$64.5
Miscellaneous	1.9	0.1	1.8	0.2
<b>Motor Vehicle Fees</b>				
MV Registrations	39.8	41.5	(1.7)	41.5
MV Operators	8.1	6.4	1.7	7.5
Inspection Station Fees	1.9	1.9	—	2.0
MV Miscellaneous Fees	6.8	8.2	(1.4)	7.6
Certificate of Title	4.5	5.0	(0.5)	4.9
<b>Total Fees</b>	<b>61.1</b>	<b>63.0</b>	<b>(1.9)</b>	<b>63.5</b>
<b>Total</b>	<b>\$126.5</b>	<b>\$126.4</b>	<b>\$0.1</b>	<b>\$128.2</b>

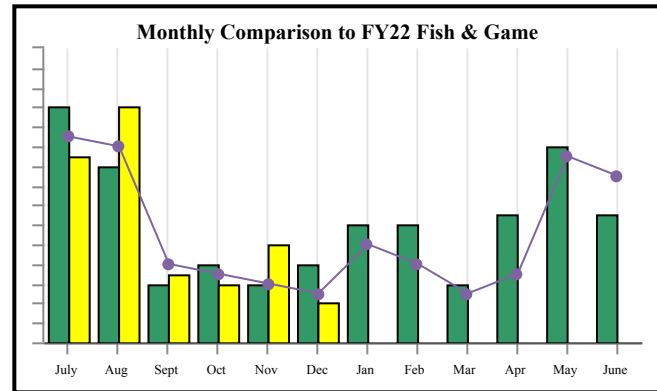


	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual FY 22	15.0	28.2	22.9	21.2	21.6	19.3	21.9	19.6	22.0	21.1	20.0	25.1
Actual FY 23	21.1	20.5	22.5	21.4	20.8	20.2	—	—	—	—	—	—
Plan FY 23	21.0	21.1	22.3	21.5	21.1	19.4	20.7	20.3	22.2	21.7	20.5	21.7

According to Road Toll Operations, actual fuel consumption is down 0.60% YTD over the same period last year. Fuel consumption for the month of December 2022 compared to December 2021 was up by approximately 2.61%. The Highway Fund Plan for FY 2023 represents revenues included within HB1 (Ch. 90, Laws of 2021) and is not adjusted for the removal of \$33.2 million of revenue associated with the cost of collection, which is accounted for as a contra account to unrestricted highway fund revenue, per the Committee of Conference Highway Fund Surplus Statement.

## Fish & Game Fund

Comparison to Plan				
Revenue Category	year-to-date			FY 22 Actual
	FY 23 Actual	FY 23 Plan	Actual vs. Plan	
Fish and Game Licenses	\$4.3	\$4.0	\$0.3	\$4.1
Fines and Penalties	0.1	—	0.1	0.1
Miscellaneous	2.5	2.1	0.4	2.4
Federal Recoveries Indirect Costs	0.1	0.6	(0.5)	0.4
<b>Total</b>	<b>\$7.0</b>	<b>\$6.7</b>	<b>\$0.3</b>	<b>\$7.0</b>



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Actual FY 22	2.4	1.8	0.6	0.8	0.6	0.8	1.2	1.2	0.6	1.3	2.0	1.3
Actual FY 23	1.9	2.4	0.7	0.6	1.0	0.4	—	—	—	—	—	—
Plan FY 23	2.1	2.0	0.8	0.7	0.6	0.5	1.0	0.8	0.5	0.7	1.9	1.7

	Liquor Analysis					
	December			YTD		
	FY 23 Actual	FY 23 Plan	FY22 Actual	FY 23 Actual	FY 23 Plan	FY22 Actual
Net Liquor Profit before Transfer	15.1	15.3	15.8	83.3	83.9	86.9
Transfer to Alcohol Prevention and Treatment Fund	—	—	—	(11.5)	(11.5)	(10.3)
Transfer to Granite Advantage Health Care Trust Fund	—	—	—	(7.2)	—	(6.3)
<b>Net Liquor Profit</b>	<b>15.1</b>	<b>15.3</b>	<b>15.8</b>	<b>64.6</b>	<b>72.4</b>	<b>70.3</b>

Alcohol Abuse Prevention and Treatment Fund per RSA 176:16, III

Granite Advantage Health Care Fund per RSA 126-AA:3, IV

*All funds reported on a cash basis, dollars in millions.*

## Current Month Revenue Report Collections

1	<b>General Fund Revenue</b>	<b>Revenue on Current Month Revenue Report Reflect Collections From:</b>
2	Business Profits Tax	Current month
3	Business Enterprise Tax	Current month
4	Meals and Rooms Tax	<b>Prior month</b>
5	Tobacco Tax	<b>Prior month</b>
6	Liquor Sales and Distribution	Current month
7	Interest and Dividends Tax	Current month
8	Insurance Tax	Current month
9	Communications Tax	<b>Prior month</b>
10	Real Estate Transfer Tax	<b>Prior month</b>
11	Court Fines and Fees	Current month
12	Securities Revenue	Current month
13	Beer Tax	Current month
14	Other	Current month
15	Tobacco Settlement	Current month
16	Medicaid Recoveries	Current month
<b>17</b>	<b>Education Trust Fund Revenue</b>	
18	Business Profits Tax	Current month
19	Business Enterprise Tax	Current month
20	Meals and Rooms Tax	<b>Prior month</b>
21	Tobacco Tax	<b>Prior month</b>
22	Real Estate Transfer Tax	<b>Prior month</b>
23	Transfer from Lottery (includes Racing and Charitable Gaming)	<b>Prior month</b>
24	Tobacco Settlement	Current month
25	Utility Property Tax	Current month
26	State Property Tax	Current month
<b>27</b>	<b>Highway Fund</b>	
28	Gasoline Road Toll	<b>Prior month</b>
29	Miscellaneous	Current month
30	Motor Vehicle Fees	Current month
<b>31</b>	<b>Fish and Game Fund</b>	
32	Fish and Game Licenses	<b>Prior month</b>
33	Fines and Penalties	Current month
34	Miscellaneous Sales	Current month
35	Federal Recoveries of Indirect Costs	Current month

## CHAPTER 198 SCHOOL MONEY

### Adequate Education; Education Trust Fund

#### **198:39 Education Trust Fund Created and Invested. –**

I. The state treasurer shall establish an education trust fund in the treasury. Moneys in such fund shall not be used for any purpose other than to distribute adequate education grants to municipalities' school districts and to approved charter schools pursuant to RSA 198:42, to provide low and moderate income homeowners property tax relief under RSA 198:56-198:61, to distribute school building aid to school districts and approved chartered public schools pursuant to RSA 198:15-b, to distribute tuition and transportation funds to school districts for students attending career and technical education programs pursuant to RSA 188-E:9, to distribute special education aid to school districts pursuant to RSA 186-C:18, to fund department of education operating costs for a state student data collection and reporting system, and to fund kindergarten programs as may be determined by the general court. The state treasurer shall deposit into this fund immediately upon receipt:

(a) Funds certified to the state treasurer by the commissioner of revenue administration pursuant to RSA 77-A:20-a, relative to business profits taxes.

(b) Funds certified to the state treasurer by the commissioner of revenue administration pursuant to RSA 77-E:14, relative to business enterprise tax.

(c) Funds collected and paid over to the state treasurer by the commissioner of revenue administration pursuant to RSA 78-A:26, II relative to the tax on motor vehicle rentals.

(d) Funds collected and paid over to the state treasurer by the department of revenue administration pursuant to RSA 78:24, relative to tobacco taxes.

(e) Funds certified to the state treasurer by the commissioner of revenue administration pursuant to RSA 78-B:13, relative to real estate transfer taxes.

(f) Funds collected and paid over to the state treasurer by the department of revenue administration pursuant to RSA 83-F:7, I, relative to the utility property tax.

(g) [Repealed.]

(h) All moneys due the fund in accordance with RSA 284:21-j, relative to sweepstakes and the lottery.

(i) Tobacco settlement funds in the amount of \$40,000,000 or, for any year in which the total tobacco settlement funds received by the state is less than \$40,000,000, the total amount of tobacco settlement funds received by the state.

(j) The school portion of any revenue sharing funds distributed pursuant to RSA 31-A:4 which were apportioned to school districts in the property tax rate calculations in 1998.

(k) Funds collected and paid over to the state treasurer by the lottery commission pursuant to RSA 284:44, RSA 284:47, and RSA 287-I.

(l) Any other moneys appropriated from the general fund.

II. The education trust fund shall be nonlapsing. The state treasurer shall invest that part of the fund which is not needed for immediate distribution in short-term interest-bearing investments. The income from these investments shall be returned to the fund.

**Source.** 1999, 17:41; 338:8. 2004, 97:3; 200:4. 2005, 257:4, 15. 2006, 301:2. 2007, 272:2, eff. July 3, 2007. 2011, 258:9, IV, eff. July 1, 2011. 2017, 229:3, eff. July 1, 2017. 2019, 178:9, eff. Jan. 1, 2020; 215:3, eff. July 12, 2019. 2021, 91:60, 114, eff. July 1, 2021.



**CHAPTER 77-A  
BUSINESS PROFITS TAX**

**77-A:2 Imposition of Tax. –**

- I. For all taxable periods ending on or after December 31, 2019, a tax is imposed at the rate of 7.7 percent upon the taxable business profits of every business organization.
- II. For all taxable periods ending on or after December 31, 2022, a tax is imposed at the rate of 7.6 percent upon the taxable business profits of every business organization.
- III. For all taxable periods ending on or after December 31, 2023, a tax is imposed at the rate of 7.5 percent upon the taxable business profits of every business organization.

**Source.** 1970, 5:1. 1971, 515:14. 1977, 593:1. 1993, 350:8, 9. 1999, 17:19. 2001, 158:19, eff. July 1, 2001. 2015, 274:23, eff. Jan. 1, 2016. 2017, 156:213, eff. Jan. 1, 2019. 2019, 346:200, eff. July 1, 2019. 2021, 91:110, eff. June 25, 2021. 2022, 189:1, eff. June 17, 2022.

**77-A:20-a Distribution of Funds. –**

- I. The commissioner shall determine the additional amounts of revenue produced by an increase of 1.5 percent in the rate of tax imposed by RSA 77-A:2 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.
- II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 1999, 17:20. 2001, 158:20, eff. July 1, 2001.

**CHAPTER 77-E**  
**BUSINESS ENTERPRISE TAX**

**77-E:2 Imposition of Tax. –**

I. For all taxable periods ending on or after December 31, 2019, a tax is imposed at the rate of 0.6 percent upon the taxable enterprise value tax base of every business enterprise.

II. For all taxable periods ending on or after December 31, 2022, a tax is imposed at the rate of 0.55 percent upon the taxable enterprise value tax base of every business enterprise.

**Source.** 1993, 350:19. 1999, 17:21; 303:1. 2001, 158:21, eff. July 1, 2001. 2015, 274:24, eff. Jan. 1, 2016. 2017, 156:214, eff. Jan. 1, 2019. 2019, 346:201, eff. July 1, 2019. 2021, 91:109, eff. June 25, 2021.

**77-E:14 Distribution of Funds. –**

I. The commissioner shall determine the additional amounts of revenue produced by an increase of .50 percent in the rate of tax imposed by RSA 77-E:2 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.

II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 1999, 17:22. 2001, 158:23, eff. July 1, 2001.

**CHAPTER 78-A**  
**TAX ON MEALS AND ROOMS**

**78-A:6 Imposition of Tax. –**

- I. A tax of 8.5 percent of the rent is imposed upon each occupancy.
- II. A tax is imposed on taxable meals based upon the charge therefor as follows:
  - (a) Four cents for a charge between \$.36 and \$.37 inclusive;
  - (b) Five cents for a charge between \$.38 and \$.50 inclusive;
  - (c) Six cents for a charge between \$.51 and \$.62 inclusive;
  - (d) Seven cents for a charge between \$.63 and \$.75 inclusive;
  - (e) Eight cents for a charge between \$.76 and \$.87 inclusive;
  - (f) Nine cents for a charge between \$.88 and \$1.00 inclusive;
  - (g) Eight and a half percent of the charge for taxable meals over \$1.00, provided that fractions of cents shall be rounded up to the next whole cent.
- II-a. A tax of 8.5 percent is imposed upon the gross rental receipts of each rental.
- III. The operator shall collect the taxes imposed by this section and shall pay them over to the state as provided in this chapter.

**Source.** 1967, 213:1. 1969, 287:14. 1977, 330:1. 1981, 568:150. 1983, 226:1. 1999, 17:27; 163:8. 2009, 144:4, eff. July 1, 2009. 2021, 91:103, eff. June 25, 2021.

**78-A:26 Disposition of Revenue. –**

- I. Beginning on July 1, 1995, and for each fiscal year thereafter, the department shall pay over all revenue, except revenues identified in paragraphs II and III of this section, collected under this chapter to the state treasurer. On or before September 15 of each year, the department shall determine the cost of administration of this chapter for the fiscal year ending on the preceding June 30, and it shall notify the state treasurer of these costs by a report certified by them as to correctness. After deducting the cost of administration of the chapter from the total income, the state treasurer shall distribute the net income as follows:
  - (a) The amount necessary to provide payments of principal and interest on the bonds and notes authorized under RSA 198:15-a, II for the fiscal years ending June 30, 2009 through June 30, 2030; and
  - (b) The remainder to the general fund.
- II. Beginning on July 1, 1999, and for each fiscal year thereafter, the department shall pay over all revenue collected pursuant to RSA 78-A:6, II-a to the state treasurer for deposit in the education trust fund established by RSA 198:39.
- III. On or before December 1, 2021 and each December 1 thereafter, 30 percent of the net income determined under the introductory paragraph of paragraph I of the most recent fiscal year, after deductions for the cost of administration and revenues deposited in the education trust fund pursuant to paragraph II, shall be deposited into the meals and rooms municipal revenue fund for distribution to the unincorporated towns, unorganized places, towns, and cities. The amount to be distributed to each such town, place, or city shall be determined by multiplying the total amount to be distributed by a fraction, the numerator of which shall be the population of the unincorporated town, unorganized place, town, or city and the denominator of which shall be the population of the state. The population figures shall be based on the latest resident population figures furnished by the office of planning and development.
- IV. There is hereby established in the treasury the meals and rooms municipal revenue fund. Any money deposited into the meals and rooms municipal revenue fund shall be nonlapsing and

continually appropriated to the state treasurer for distribution to the unincorporated towns, unorganized places, towns, and cities pursuant to paragraph III.

**Source.** 1993, 352:1. 1999, 17:30, 31. 2003, 319:9. 2004, 257:44. 2009, 144:6, eff. June 30, 2009. 2013, 144:70, eff. July 1, 2013. 2014, 76:2, eff. July 26, 2014; 109:1, eff. June 11, 2014. 2017, 156:64, eff. July 1, 2017. 2019, 346:79, eff. July 1, 2019. 2021, 91:112, 198, eff. July 1, 2021.

## CHAPTER 78 TOBACCO TAX

### **78:2 Tax Imposed. –**

- I. A tax on all cigarettes and little cigars sold at retail in this state is imposed upon the consumer at the rate of \$1.78 for each package containing 20 cigarettes or little cigars or at a rate proportional to such rate for packages containing other than 20 cigarettes or little cigars.
- II. (a) A tax on all other tobacco products sold at retail in this state is imposed on tobacco products other than cigarettes, except electronic cigarettes, at a rate of 65.03 percent of the wholesale sales price.
- (b) A tax upon electronic cigarettes sold at retail in this state is imposed as follows:
- (1) For closed cartridges or containers of liquid or other substances containing nicotine that are not intended to be opened, at a rate of \$0.30 per milliliter on the volume of the liquid or other substance in the cartridge or container as listed by the manufacturer; and
- (2) For containers of liquid or other substances containing nicotine that are intended to be opened, at a rate of 8 percent of the wholesale sales price.
- (c) The tax under this paragraph may be rounded to the nearest cent if the commissioner determines that the amount of tax would not thereby be made materially disproportionate. No such tax shall be imposed on premium cigars.
- III. The tax shall be paid by the wholesaler who ships or transports tobacco products to retailers in this state, to be sold by those retailers.

**Source.** 2019, 178:1, eff. Jan. 1, 2020; 346:94, eff. Jan. 1, 2020 at 12:01 a.m.

### **78:24 Distribution of Funds. –**

- I. The commissioner shall determine the additional amount of revenue produced by any additional tax in excess of \$1.00 for each package containing 20 cigarettes or little cigars or at a rate proportional to such rate for packages containing other than 20, on all tobacco products sold at retail in this state imposed by RSA 78:2 and shall certify that amount to the state treasurer by October 1 of each year for deposit in the education trust fund established by RSA 198:39.
- II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by such increase in tax rate for the next fiscal year and shall certify such amount to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 2019, 178:1, eff. Jan. 1, 2020.

**CHAPTER 77**  
**TAXATION OF INCOMES**

[RSA 77:1 repealed by 2021, 91:99, II, effective January 1, 2027.]

**77:1 Rate. –**

- I. The annual tax upon incomes shall be levied at the rate of 5 percent for all taxable periods ending before December 31, 2023.
- II. The annual tax upon incomes shall be levied at the rate of 4 percent for all taxable periods ending on or after December 31, 2023.
- III. The annual tax upon incomes shall be levied at the rate of 3 percent for all taxable periods ending on or after December 31, 2024.
- IV. The annual tax upon incomes shall be levied at the rate of 2 percent for all taxable periods ending on or after December 31, 2025.
- V. The annual tax upon incomes shall be levied at the rate of 1 percent for all taxable periods ending on or after December 31, 2026.

**Source.** 1923, 65:1. PL 65:1. RL 78:1. RSA 77:1. 1955, 309:1. 1977, 561:1, eff. July 1, 1977. 2021, 91:89, eff. Jan. 1, 2022.

[RSA 77:3 repealed by 2021, 91:99, II, effective January 1, 2027.]

**77:3 Who Taxable. –**

- I. Taxable income is that income received from interest and dividends during the tax year prior to the assessment date by:
  - (a) Individuals who are inhabitants or residents of this state for any part of the taxable year whose gross interest and dividend income from all sources, including income from a qualified investment company pursuant to RSA 77:4, V, exceeds \$2,400 during that taxable period.
  - (b) Partnerships, limited liability companies, and associations, the beneficial interest in which is not represented by transferable shares, whose gross interest and dividend income from all sources exceeds \$2,400 during the taxable year, but not including a qualified investment company as defined in RSA 77-A:1, XXI, or a trust comprising a part of an employee benefit plan, as defined in the Employee Retirement Income Security Act of 1974, section 3.
  - (c) Executors deriving their appointment from a court of this state whose gross interest and dividend income from all sources exceeds \$2,400 during the taxable year.
- II. No person shall be subject to tax under RSA 77 solely due to its holding an ownership interest in a qualified investment company as defined in RSA 77-A:1, XXI.

**Source.** 1923, 65:2. PL 65:2. 1931, 35:1. RL 78:2. RSA 77:3. 1981, 314:1. 1982, 42:65. 1991, 67:7. 1993, 313:2. 1995, 188:2. 2004, 143:1. 2009, 144:276. 2010, Sp. Sess., 1:50, eff. July 1, 2010. 2012, 286:3, eff. June 27, 2012.

**CHAPTER 78-B**  
**TAX ON TRANSFER OF REAL PROPERTY**

**78-B:1 Transfer Tax. –**

I. (a) A tax is imposed upon the sale, granting and transfer of real estate and any interest therein including transfers by operation of law. Each sale, grant and transfer of real estate, and each sale, grant and transfer of an interest in real estate shall be presumed taxable unless it is specifically exempt from taxation under RSA 78-B:2.

(b) The rate of the tax is \$.75 per \$100, or fractional part thereof, of the price or consideration for such sale, grant, or transfer; except that where the price or consideration is \$4,000 or less there shall be a minimum tax of \$20. The tax imposed shall be computed to the nearest whole dollar.

II. [Repealed.]

III. This section shall be construed in all respects so as to meet all constitutional requirements. If any provision or clause of this section is held invalid, such invalidity shall not affect other provisions of the section.

IV. For the purposes of this chapter, manufactured housing, as defined by RSA 674:31, shall be deemed real estate at such time as it is placed on a site and tied into required utilities.

**Source.** 1967, 320:1. 1969, 48:1. 1972, 53:1. 1977, 495:1; 600:75. 1983, 230:7. 1989, 197:1; 416:1, 3. 1991, 362:2. 1999, 17:32, 33, eff. July 1, 1999.

**78-B:13 Distribution of Funds. –**

I. The commissioner shall determine the additional amounts of revenue produced by an increase of \$.25 per \$100 in the rate of tax imposed by RSA 78-B:1 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.

II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

III. Annually, on or before October 1, the commissioner shall direct the state treasurer to transfer the sum of \$5,000,000 from revenue collected pursuant to the tax imposed by RSA 78-B:1 to the affordable housing fund established in RSA 204-C:57.

**Source.** 1999, 17:34, eff. April 29, 1999. 2019, 346:250, eff. July 1, 2020.

**CHAPTER 82-A  
COMMUNICATIONS SERVICES TAX**

**Section 82-A:3**

**82-A:3 Imposition of Tax; Intrastate Communications Services.** – A tax is imposed upon intrastate communications services furnished to a person in this state and purchased at retail from a retailer by such person, at the rate of 7 percent of the gross charge therefor. However, such tax is not imposed on any communications services to the extent a tax on such services may not, under the Constitution and statutes of the United States, be made the subject of taxation by the state.

**Source.** 1990, 9:8. 2001, 158:25. 2003, 319:39, eff. July 1, 2003.

**Section 82-A:4**

**82-A:4 Imposition of Tax; Interstate Communications Services.** – Except as provided in RSA 82-A:4-b, RSA 82-A:4-d, and RSA 82-A:4-e, a tax is imposed upon interstate communications services and private communications services furnished to a person in this state and purchased at retail from a retailer by such person, at the rate of 7 percent of the gross charge when such service purchased on a call-by call basis originates in this state and terminates outside this state or originates outside this state and terminates in this state and the service address is in this state, or when such service purchased on a basis other than a call-by-call basis is provided to a person with a place of primary use in this state or when such private communications services are apportioned to this state in accordance with RSA 82-A:4-c. Provided however, a tax is imposed upon interstate paid calling service furnished to a person in this state and purchased at retail from a retailer by such person, at the rate of 7 percent of the gross charge when the origination point of the communications signal (as first identified by either (a) the seller's telecommunications system, or (b) information received by the seller from its service provider, where the system used to transport such signals is not that of the seller) is in this state. To prevent actual multi-state taxation of communications services that are subject to taxation under this section, any taxpayer, upon proof that the taxpayer has paid a tax in another state on such services, shall be allowed a credit against the tax imposed in this section to the extent of the amount of such tax properly due and paid in such other state. However, such tax is not imposed on communications services to the extent such services may not, under the Constitution and statutes of the United States, be made the subject of taxation by the state.

**Source.** 1990, 9:8; 101:3. 2001, 158:26. 2002, 219:5. 2003, 319:39. 2004, 111:5, eff. July 1, 2004. 2019, 346:256, eff. Jan. 1, 2020.



**CHAPTER 76**  
**APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES**

**Assessment**

**Section 76:3**

**76:3 Education Tax.** – Beginning July 1, 2005, and every fiscal year thereafter, the commissioner of the department of revenue administration shall set the education tax rate at a level sufficient to generate revenue of \$363,000,000 when imposed on all persons and property taxable pursuant to RSA 76:8, except property subject to tax under RSA 82 and RSA 83-F. The education property tax rate shall be effective for the following fiscal year. The rate shall be set to the nearest 1/2 cent necessary to generate the revenue required in this section.

**Source.** 1878, 23:5. GL 13:2. PS 14:2. PL 13:2. RL 20:2. 1999, 17:14; 338:2. 2001, 158:18. 2003, 241:2. 2004, 195:2, 3. 2005, 257:2. 2008, 173:15, eff. July 1, 2009.

**CHAPTER 83-F  
UTILITY PROPERTY TAX**

**Section 83-F:2**

**83-F:2 Tax Imposed.** – For taxable periods beginning April 1, 1999, a tax is imposed upon the value of utility property at the rate of \$6.60 on each \$1000 of such value, to be assessed annually as of April 1, and every year thereafter, and paid in accordance with this chapter.

**Source.** 1999, 17:35, eff. April 29, 1999.

**Section 83-F:7**

**83-F:7 Administration.** –

I. The commissioner shall collect the taxes, interest, additions to tax and penalties imposed under this chapter and shall pay over to the state treasurer for deposit in the education trust fund established by RSA 198:39 the amount of the funds collected.

II. The commissioner is authorized to contract for the services of utility appraisers as needed for the proper administration of this chapter. Such contract expenses shall be deemed an expense of administration.

III. The commissioner shall adopt rules, pursuant to RSA 541-A, relative to:

- (a) The administration of the tax imposed under RSA 83-F:2;
- (b) The valuation of utility property required under RSA 83-F:3; and
- (c) The recovery of any tax, interest on tax, or penalties imposed by this chapter.

IV. The commissioner may institute actions in the name of the state to recover any tax, interest on tax, additions to tax or the penalties imposed by this chapter.

V. In the collection of the tax imposed by this chapter, the commissioner may use all of the powers granted to tax collectors under RSA 80 for the collection of taxes. The commissioner shall also have all of the duties imposed upon the tax collectors by RSA 80 that are applicable to the commissioner. The provisions of RSA 80:26 shall apply to the sale of land for the payment of taxes due under this chapter, and the state treasurer is authorized to purchase the land for the state. If the state purchases the land, the state treasurer shall certify the purchase to the governor, and the governor shall draw a warrant for the purchase price out of any money in the treasury not otherwise appropriated.

**Source.** 1999, 17:35; 303:7, eff. July 16, 1999.

**CHAPTER 84-A  
MEDICAID ENHANCEMENT TAX**

**Section 84-A:2**

**84-A:2 Imposition of Tax. –**

- I. For the taxable period ending June 30, 2014, a tax is imposed at a rate of 5.5 percent upon the net patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period.
- II. For the taxable period ending June 30, 2015, a tax is imposed at a rate of 5.5 percent upon the net patient services revenue of every hospital for the hospital's fiscal year ending during the calendar year in which the taxable period begins.
- III. For the taxable period ending June 30, 2016, a tax is imposed at a rate of 5.45 percent upon the net patient services revenue of every hospital for the hospital's fiscal year ending during the calendar year in which the taxable period begins.
- IV. For the taxable period ending June 30, 2017, a tax is imposed at a rate of 5.4 percent upon the net patient services revenue of every hospital for the hospital's fiscal year ending during the calendar year in which the taxable period begins.
- V. For the taxable period ending June 30, 2018, and for every taxable period thereafter, a tax is imposed at a rate of 5.4 percent upon the net patient services revenue of every hospital for the hospital's fiscal year ending during the calendar year in which the taxable period begins.

**Source.** 1991, 299:2. 1993, 4:5. 1998, 352:1. 2003, 319:36. 2004, 260:2. 2007, 263:50, eff. Jan. 1, 2008. 2014, 158:5, eff. June 30, 2014. 2018, 162:34, eff. June 6, 2018.

**CHAPTER 167**  
**PUBLIC ASSISTANCE TO BLIND, AGED, OR DISABLED PERSONS, AND TO**  
**DEPENDENT CHILDREN**

**Uncompensated Care and Medicaid Fund**

**Section 167:64**

**167:64 Uncompensated Care and Medicaid Fund. –**

I. There is hereby established in the state treasury an uncompensated care and Medicaid fund which shall consist of the moneys collected pursuant to RSA 84-A. Investment earnings of the fund shall be credited to the fund. Moneys paid into the fund shall be exempt from any state budget reductions, and the commissioner is authorized to expend these funds, together with matching federal funds, as follows:

(a)(1) The commissioner shall provide reimbursement for uncompensated care costs from the uncompensated care and Medicaid fund through either Medicaid rate adjustments, Medicaid supplemental payments, MCO directed payments to hospitals, disproportionate share hospital payment adjustments, or any other allowable Medicaid payment, including a combination thereof, provided however that no hospital shall receive any such reimbursement for uncompensated care costs unless it is a qualified hospital as defined in subparagraph (b)(1). Funds available under this section shall also be used to make provider payments and to support Medicaid services and programs administered by the department in amounts directed by the budget in each year of the biennium.

(2) Expenditure of revenues deposited to the uncompensated care and Medicaid fund shall be made for the following purposes in the following order of priority in fiscal years 2018 through 2024. However, no hospital shall be paid uncompensated care cost payments of more than 100 percent of the governing hospital-specific limit on disproportional share hospital payments under Title XIX of the Social Security Act and the provisions of all federal regulations promulgated thereunder:

(A) To make uncompensated care cost payments, including the state share and matching federal share, to New Hampshire hospitals with and without critical access designation in the following order of priority, and in the following amounts: fiscal year 2018-a sum equaling 92.2 percent of money collected pursuant to RSA 84-A for the fiscal year; fiscal year 2019-a sum equaling 90.2 percent of money collected pursuant to RSA 84-A for the fiscal year; and fiscal years 2020 through 2024-a sum equaling 86 percent of money collected pursuant to RSA 84-A for the fiscal year. Notwithstanding the foregoing sums for each fiscal year, in no event shall the amounts paid to hospitals as uncompensated care cost hospital payments, including the New Hampshire Hospital, in any particular fiscal year exceed the state share for matching the maximum state disproportionate share hospital allotment established under 42 U.S.C. section 1396r-4(f) for that fiscal year plus the matching federal share. If the maximum state disproportionate share hospital allotment established under 42 U.S.C. section 1396r-4(f) for any fiscal year, less the uncompensated care cost hospital payments to be made to New Hampshire Hospital, plus state matching funds equal to the available federal state disproportionate share hospital allotment for uncompensated care cost hospital payments is less than a sum equaling the percentage of money collected pursuant to RSA 84-A for the fiscal year, any remaining amount, including state and federal share, of the foregoing sums equaling the percentage of money collected pursuant to RSA 84-A for the fiscal year shall be paid to the hospitals as supplemental Medicaid payments, MCO directed payments to hospitals, increased hospital service provider rates, or any other allowable

Medicaid payment:

(i) To support 75 percent of the uncompensated care costs of New Hampshire's hospitals with critical access designation consistent with the requirements of 42 U.S.C. section 1396r-4(g) and any relevant federal regulations promulgated thereunder to be shared among such hospitals in proportion to the amount of uncompensated care provided;

(ii) To make payments for uncompensated care costs to New Hampshire's hospitals without critical access hospital designation in proportion to the amount of uncompensated care provided by each hospital from the sum equal to the remainder of the percentage of money collected pursuant to RSA 84-A for the fiscal year specified in subparagraph (a)(2)(A).

(iii) If there is a change to the federal definition of uncompensated care costs that would result in a decrease to the calculation in subparagraph (i), the percentage of allowable uncompensated care costs for New Hampshire's hospitals with critical access designation percentage of allowable uncompensated care costs shall increase from 75 percent to a percentage that would be equivalent to their receiving 75 percent of uncompensated care costs calculated without regard to payments from Medicare or third party payers as allowable on the date of the enactment of this provision, except that no hospital shall be paid disproportionate share hospital payments of more than 100 percent of the governing hospital-specific limit on disproportional share hospital payments under Title XIX of the Social Security Act. If increasing the percentage of the allowable uncompensated care costs would exceed 100 percent of the governing hospital specific limit, any amount in excess shall be paid to the New Hampshire hospitals with critical access designation as supplemental Medicaid payments, MCO directed payments to hospitals, increased hospital service provider rates, or any other allowable Medicaid payments.

(B) To make a payment for uncompensated care costs to each hospital that meets the criteria set forth for "deemed disproportionate share hospitals" as that term is defined under 42 U.S.C. section 1396r-4 up to \$250,000 in each year of the biennium as set forth in subparagraph (b)(1)(A). For fiscal years 2018 and 2019 only, any payment under this subparagraph shall not reduce the payments made under subparagraphs (a)(2)(A)(i)-(iii).

(C) To increase hospital service provider rates in fiscal year 2020 through fiscal year 2024, by an amount equal to 5 percent of the revenue collected pursuant to RSA 84-A for the fiscal year.

(D) Any remaining funds produced from the Medicaid enhancement tax shall be used to support provider payments and to support Medicaid services and programs administered by the department.

(E) Hospitals entitled to payments under subparagraphs (a)(2)(A)(i)-(iii) or (a)(2)(C) have a vested contractual right to receive these payments in fiscal years 2018 through 2024 as limited by paragraph IV.

(b)(1) The commissioner is hereby authorized and directed to develop and implement a schedule of payments for reimbursement of the uncompensated care costs consistent with the level of funding made available for such payments in each year of any biennium, incurred by those hospitals that are qualified as follows:

(A) The hospital is a "deemed disproportionate share hospital" as defined by criteria set forth under 42 U.S.C. section 1396r-4 and is not otherwise receiving a disproportionate share hospital payment; or

(B) The hospital:

(i) Meets the minimum criteria for disproportionate share eligibility under relevant federal statutory changes at 42 U.S.C. 1396r-4(d);

(ii) Is not a special hospital for rehabilitation; and

(iii) Participates in the provider network of the state Medicaid care management program.

(2) The reimbursement of uncompensated care costs paid in state fiscal year 2015 and thereafter shall be in accordance with the schedule of payments to hospitals consistent with this section and

shall be structured in a manner that is consistent with all federal laws and regulations governing (i) Title XIX disproportionate share hospital payment adjustments and other rate payments, (ii) conditions for receiving federal financial participation, and (iii) permissible sources of state financial participation as provided for under 42 C.F.R. part 433 and all other applicable federal regulations. Disproportionate share hospital payments shall be made under this paragraph by May 31 in any fiscal year.

(c) For purposes of this section, uncompensated care costs shall include: any charity care cost, and any portion of Medicaid-covered patient care costs unreimbursed by Medicaid payments, that the commissioner determines would meet the criteria under 42 U.S.C. section 1396r-4(g) governing hospital-specific limits on disproportionate share hospital payments under Title XIX of the Social Security Act and the provisions of all federal regulations promulgated thereunder.

(d) One percent of the funds made available for uncompensated care payments shall be placed in a separate class line reserved for the expenses of the department in administering this subdivision.

II. Moneys in the uncompensated care and Medicaid fund shall be continually appropriated to the department for the purposes of this subdivision.

III. The department shall secure all necessary waivers pursuant to 42 C.F.R. section 433.68 and approvals of state plan amendments from the Centers for Medicare and Medicaid Services (CMS).

IV. Payment of the federal share of uncompensated care cost hospital payments, supplemental Medicaid payments, MCO directed payments to hospitals, increased hospital service provider rates, and any other allowable Medicaid payment under this section is contingent upon New Hampshire receiving those federal funds and any necessary CMS approvals that the department is required to secure pursuant to paragraph III.

**Source.** 1991, 299:5; 390:6, 7. 1993, 4:10-12, 16, IV; 358:8. 1994, 122:8. 2009, 144:212. 2011, 224:36. 2013, 144:47, eff. July 1, 2013. 2014, 158:13, eff. June 30, 2014. 2018, 162:32, 33, eff. June 6, 2018.

**CHAPTER 400-A  
INSURANCE DEPARTMENT**

**Section 400-A:32**

**400-A:32 Premium Tax; Collection, Minimum, Penalty, and Prepayments. –**

- I. (a) Every insurer shall pay to the insurance commissioner a tax upon such net premiums, for lines of business written, as set forth in the report filed pursuant to RSA 400-A:31, I, less estimated payments made in accordance with RSA 400-A:32, II, as follows:
- (1) Effective July 1, 2007, a tax of 1.75 percent for all lines of business written pursuant to RSA 401:1, I-III and V-VIII, RSA 416-A:2, and RSA 401:1-a, I and II;
  - (2) Effective January 1, 2009, a tax of 1.50 percent for all lines of business written pursuant to RSA 401:1, I-III and V-VIII, RSA 416-A:2, and RSA 401:1-a, I and II;
  - (3) Effective January 1, 2010, a tax of 1.25 percent for all lines of business written pursuant to RSA 401:1, I-III and V-VIII, RSA 416-A:2, and RSA 401:1-a, I and II; and
  - (4) A tax of 2 percent for all lines of business written pursuant to RSA 401:1, IV, including, but not limited to, insurers licensed pursuant to RSA 420-A, RSA 420-B, and RSA 420-F.
- (b) Provided, however, that every authorized insurer shall pay to the insurance commissioner a minimum annual premium tax of no less than \$200.
- II. (a) For the calendar year ending December 31, 2006, on or before March 15, June 15, September 15, and December 15, every authorized insurer required to pay a tax in accordance with RSA 400-A:32, I shall pay to the insurance commissioner an amount equal to 1/4 of the previous calendar year's tax paid pursuant to said paragraph; provided, however, any authorized insurer having an estimated liability of \$100 or less for each quarter shall make payment in full on March 15. These payments shall be considered as a partial payment of the tax upon the business done in the state during the calendar year in which the payment was received.
- (b) For the calendar year ending December 31, 2007, and for every year thereafter, on or before March 15 of each year every authorized insurer required to pay a tax in accordance with RSA 400-A:32, I shall make payment in full to the insurance commissioner of an amount equal to 100 percent of the previous calendar year's taxes paid pursuant to said paragraph. The payments shall be considered as a partial payment of the tax upon the business done in the state during the calendar year in which the payment was received.
- III. (a) Except as provided in subparagraphs (b) and (c), the taxes imposed in paragraphs I and II of this section shall be promptly forwarded by the commissioner to the state treasurer for deposit to the general fund.
- (b) Taxes imposed attributable to premiums written for medical and other medical related services for the newly eligible Medicaid population as provided for under RSA 126-AA shall be deposited into the New Hampshire granite advantage health care trust fund established in RSA 126-AA:3. The commissioner shall notify the state treasurer of sums for deposit into the New Hampshire granite advantage health care trust fund no later than 30 days after receipt of said taxes. The moneys in the trust fund may be used for the administration of the New Hampshire granite advantage health care program, established in RSA 126-AA.
- (c) Taxes imposed on premiums written by duly authorized insurance companies for family and medical leave insurance written in connection with the administration of RSA 21-I:99 through RSA 21-I:111 or RSA 282-B shall be deposited into the FMLI premium stabilization trust fund established in RSA 282-B:5. The commissioner shall notify the state treasurer of sums for deposit into the FMLI premium stabilization trust fund no later than 30 days after receipt of said taxes.

IV. Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty contingent upon the number of days that have passed since the due date. For late payments received 1-30 days after the due date, the penalty fee shall be 3 percent of the amount of the tax due. For late payments received 31-60 days after the due date, the penalty fee shall be 6 percent of the amount of tax due. For late payments received more than 60 days after the due date, the penalty fee shall be 12 percent of the amount of tax due. If the tax or the estimated tax is not paid when due, the commissioner may suspend or revoke the insurer's certificate of authority.

V. If the insurer liable for the taxes imposed in paragraphs I and II of this section is a member of a unitary business within the meaning of RSA 77-A:1, XIV, then the entire amount of the taxes due under this chapter by the individual member of such unitary business shall be allowed as a credit pursuant to RSA 77-A:5, III, against such individual member's portion of the total tax liability of the unitary business under RSA 77-A. In the event that the individual member's credit exceeds such member's portion of the total tax liability of the unitary business, the excess of such credit shall be allowed as a credit against any other individual member's tax liability under RSA 77-A, provided such other member is also subject to the tax imposed by this chapter. The commissioner of revenue administration shall adopt rules, in accordance with RSA 541-A, to determine an individual member's portion of the total tax liability based upon each member's activity within New Hampshire.

**Source.** 1971, 244:1. 1985, 343:3. 1991, 354:17. 1999, 271:1. 2002, 207:2. 2006, 277:2, 3. 2010, Sp. Sess., 1:109; Sp. Sess., 1:121. 2016, 13:2, eff. July 1, 2017. 2018, 342:10, eff. Dec. 31, 2018. 2019, 179:1, eff. Jan. 1, 2020. 2021, 91:465, eff. July 1, 2021.



**CHAPTER 178**  
**LIQUOR LICENSES AND FEES**

**Section 178:26**

**178:26 Additional Fees. –**

I. In addition to the annual license fees provided in this chapter, a fee of \$.30 for each gallon of beverage sold or transferred for retail sale or to the public shall be required for licenses issued to wholesale distributors, beverage manufacturers, and brew pubs; provided, however, that if beverage container mandatory deposit legislation is enacted, such fee shall be \$.18 per gallon as of the effective date of such legislation. A fee of 5 percent of the wholesale price per case of any specialty beverage sold or transferred for retail sale or to the public shall be required for licenses issued to wholesale distributors or beverage manufacturers. For failure to pay any part of the fees provided or under this section when due, 10 percent of such fees shall be added and collected by the commission from the licensee.

II. [Repealed.]

III. Each wholesale distributor, beverage manufacturer, or brew pub shall on or before the tenth day of each month pay the license fees as provided by paragraph I covering sales or transfers made during the preceding calendar month.

**Source.** 2003, 231:13. 2006, 54:1, eff. April 24, 2006. 2020, 37:135, eff. July 29, 2020.