

**HOUSE FINANCE - DIVISION 2  
HB 1 and HB 2 PROPOSED AMENDMENTS**

**HB 1**

Section	Bill Page	Section Title	Recommendation	Packet Page
5	869	Positions Abolished	Amend (1361h)	1
NEW	NEW	Department of Safety; Reduce Highway Funds and Increase General Funds	Amend (1358h)	2

**HB 2**

Section	Bill Page	Section Title	Recommendation	Packet Page
91	33	School Building Aid Moratorium	Delete (1336h)	3
92-93	34	Targeted School Building Aid Reserve Fund	Delete (0853h)	4
94	36	Public School Infrastructure Fund; Appropriations Extended	Delete (0852h)	5
95	37	Annual Grant for Leased Space; Charter Schools	Amend (1278h)	6
169-171	70-77	Sports Wagering & Council For Responsible Gambling	Amend (1068h)	7-15
172	77	Operation of Keno Games; Fees for Research	Amend (0843h)	16
194	84	Office of Early Childhood Education	Delete (1277h)	17
234-258	106	Elimination of Education Trust Fund	Delete (0843h)	18
265	111	Governor's Finish Line New Hampshire Scholarship Program	Amend (1318h)	19
266-269	112	Governor's Scholarship Program; Transferred to Department of Education	Amend (1295h)	20
283	121	Disposition of Plea-By-Mail Revenue	Amend (0900h)	21
292-299	124-127	Workforce Development and Student Debt Relief Programs; New Hampshire Excellence in Higher Education Endowment Trust Fund; College Tuition Saving Plan	Delete (1079h)	22
300	127	Allocation of Highway Fund Appropriations Suspended	Delete (1337h)	23
307-309	129	Capital Infrastructure Revitalization Fund	Delete (0903h)	24
NEW	NEW	Department of Safety; Deputy Director of Administration	Amend (1021h)	25
NEW	NEW	Assistant Director of Fire Standards and Training and Emergency Medical Services; Membership in New Hampshire Retirement System	Amend (1250h)	26
NEW	NEW	Motor Vehicles; Copies of Certificates and Motor Vehicle Records	Amend (1109h)	27
NEW	NEW	Motor Vehicles; Drivers' Licenses; Real ID Compliant; Fee	Amend (1319h)	28
NEW	NEW	Department of Transportation; Capital Corridor Rail Expansion	Amend (0963h)	29
NEW	NEW	Department of Transportation; Appropriation to Demolish Buildings	Amend (1285h)	30
NEW	NEW	Capital Gains Tax; Revenue to Education Trust Fund; Full-Day Kindergarten Funding; and Education Funding Formula Change	Amend (1232h)	31-39
NEW	NEW	Commission to Study School Funding	Amend (1043h)	40-41
NEW	NEW	Education Trust Fund; Allowable Uses	Amend (1255h)	42
NEW	NEW	The Budget; Transmission to the Legislature; Changes to Statutory Law	Amend (1073h)	43

Rep. Ford, Graf. 3  
March 27, 2019  
2019-1361h  
04/01

Amendment to HB 1-A

1 Amend the bill by replacing section 5 with the following:

2

3 5 Positions Abolished. The following positions are hereby abolished effective at the close of business on  
4 June 30, 2019:

5 State Department

6 01-032-032-320010-7889 11365

7 Board of Tax and Land Appeals

8 01-089-089-890010-1241 41676

9 Department of Safety

10 02-023-023-236010-2740 16622 17131

11 Banking Department

12 02-072-072-720010-2046 43143

13 Department of Natural and Cultural Resources

14 03-035-035-353010-2555 42031

15 Department of Education

16 06-056-056-565010-2537 13137

17 06-056-056-565010-2538 13237 13245 13259 13266 13270

18 13276 19797 30375 30391

19 06-056-056-562010-7534 44110

20 06-056-056-566510-9008 13171

Rep. Ford, Graf. 3  
March 27, 2019  
2019-1358h  
04/10

Amendment to HB 1-A

1 Amend the bill by inserting after section 8 the following and renumbering the original section 9 to  
2 read as 10:

3

4 9 Department of Safety; Reduction in Highway Fund Appropriation; Increase in General Fund  
5 Appropriation.

6 I. The department of safety shall reduce state highway fund appropriations by \$3,232,000  
7 in the fiscal year ending June 30, 2020 and \$3,231,000 in the fiscal year ending June 30, 2021.

8 II. In addition to funds otherwise appropriated, there is hereby appropriated to the  
9 department of safety the sum of \$3,232,000 in the fiscal year ending June 30, 2020 and \$3,231,000  
10 in the fiscal year ending June 30, 2021. The governor is authorized to draw a warrant for said sums  
11 out of any money in the treasury not otherwise appropriated.

Rep. Ford, Graf. 3  
March 27, 2019  
2019-1336h  
11/01

Amendment to HB 2-FN-A-LOCAL

- 1 Delete section 91, relative to alternative school building aid.

UNAPPROVED

Rep. Ford, Graf. 3  
March 6, 2019  
2019-0853h  
06/10

**Amendment to HB 2-FN-A-LOCAL**

- 1 Amending the bill by deleting sections 92 and 93.

**Amendment to HB 2-FN-A-LOCAL**  
**- Page 2 -**

2019-0853h

**AMENDED ANALYSIS**

Delete paragraph 17, relative to the targeted school building aid reserve fund.

Rep. Ford, Graf. 3  
March 6, 2019  
2019-0852h  
11/10

Amendment to HB 2-FN-A-LOCAL

- 1 Amend the bill by deleting section 94.

Amendment to HB 2-FN-A-LOCAL  
- Page 2 -

2019-0852h

AMENDED ANALYSIS

Delete paragraph 18, extending the public school infrastructure fund.

Amendment to HB 2-FN-A-LOCAL

1 Replace section 95 with the following:

2

3 95 Annual Grant for Leased Space; Charter Schools. Amend the introductory paragraph of  
4 RSA 198:15-hh, I to read as follows:

5 I. The amount of the annual grant for a lease to any school district duly organized, any city  
6 maintaining a school department within its corporate organization, any cooperative school district  
7 as defined in RSA 195:1, or any receiving district operating an area school as defined in RSA 195-  
8 A:1, shall be a sum equal to 30 percent of the amount of the annual payment of the lease incurred,  
9 for the cost of leasing permanent space in a building or buildings not owned by the school district or  
10 school administrative unit which is used for the operation of a high school vocational technical  
11 education program, to the extent approved by the state board of education. For the purposes of this  
12 section, the amount of the annual grant for a lease to a vocational technical education center shall  
13 be calculated in the same manner as a cooperative school district. The amount of the annual grant  
14 for a chartered public school authorized under RSA 194-B:3-a shall be a sum equal to 30 percent of  
15 the annual lease payment incurred for the cost of leasing space; ***provided that no annual grant***  
16 ***for leased space provided to a chartered public school in accordance with this section***  
17 ***shall exceed \$30,000 in any fiscal year.*** The total amount of grants to schools pursuant to this  
18 section shall not exceed the state appropriation for leased space. If the amount appropriated is  
19 insufficient therefor, the appropriation shall be prorated proportionally among the schools eligible  
20 for a grant. Such lease agreements shall be eligible for grants under this section, provided all of the  
21 following conditions apply:

2019-1278h

AMENDED ANALYSIS

19. Limits chartered school lease aid grants to \$30,000 per fiscal year.

Amendment to HB 2-FN-A-LOCAL

1 Amend the bill by replacing sections 169-171 with the following:  
2

3 169 New Chapter; Sports Betting. Amend RSA by inserting after chapter 287-H the following  
4 new chapter:

5 CHAPTER 287-I

6 SPORTS BETTING

7 287-I:1 Definitions. In this chapter:

8 I. "Agent" means a party who is authorized by contract or agreement with the commission  
9 to conduct a sports book.

10 II. "Authorized sports bettor" means an individual 18 years of age or older who is physically  
11 present in the state of New Hampshire when placing a sports wager with the commission or an  
12 authorized agent of the commission and is not a prohibited sports bettor.

13 III. "Collegiate sports event" means a sports or athletic event participated in or offered or  
14 sponsored by a public or private institution that offers educational services beyond the secondary  
15 level.

16 IV. "Commission" means the lottery commission.

17 V. "Director" means the executive director of the lottery commission or designee.

18 VI. "High school sports event" " means a sports or athletic event participated in or offered  
19 or sponsored by a public or private institution that offers educational services at the secondary  
20 level.

21 VII. "In-play sports wager" means a sports wager on a sports event after the sports event  
22 has begun and before it ends.

23 VIII. "Mobile sports wagering platform" means the combination of hardware, software, and  
24 data networks used to manage, administer, record, and/or control sports wagers.

25 IX. "Professional sports event" means an event at which 2 or more persons participate in a  
26 sports or athletic event and receive compensation in excess of actual expenses for their participation  
27 in such event.

28 X. "Prohibited sports bettor" means:

29 (a) Any member or employee of the commission and any spouse, child, sibling, or parent  
30 residing in the same household as a member or employee of the commission.

31 (b) Any principal or employee of any agent.

32 (c) Any contractor of the commission or its agent when such contract relates to the



Amendment to HB 2-FN-A-LOCAL

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1 conduct of sports wagering.

2 (d) Any contractor or employee of an entity that conducts sports wagering in another  
3 jurisdiction when the bettor possesses confidential nonpublic information as a result of his or her  
4 contract or employment relating to the wager being placed.

5 (e) Any amateur or professional athlete if the sports wager is based in whole or part on  
6 a sport or athletic event overseen by the athlete's governing sports body.

7 (f) Any sports agent, owner or employee of a team, player, umpire, referee, coach, union  
8 official, or official of a sports governing body if the sports wager is based in whole or part on a sport  
9 or athletic event overseen by the governing body which oversees the individual's sport.

10 (g) Any individual placing a wager as an agent of or proxy for a prohibited sports bettor.

11 (h) Any person under the age of 18.

12 XI. "Prohibited sports event" means:

13 (a) A collegiate sports event in which one of the participants is a collegiate team of a  
14 college institution that is primarily located in New Hampshire;

15 (b) A collegiate sports event that takes place in New Hampshire;

16 (c) Any high school sports event in any location;

17 (d) Any amateur sports event where the participants are primarily under the age of 18;  
18 provided that "prohibited sports event" does not include the games of a collegiate sports tournament  
19 in which a New Hampshire college team participates, nor does it include any games of a collegiate  
20 sports tournament that occurs outside New Hampshire even though some of the individual games  
21 or events are held in New Hampshire; and provided further that sports wagers are permitted on  
22 collegiate sports tournament games in which a New Hampshire college team participates only if the  
23 outcome of the wager is based on the outcome of all games within the tournament.

24 XII. "Sports governing body" means the organization that prescribes final rules and  
25 enforces codes of conduct with respect to a sporting event and participants therein.

26 XIII. "Sports book" means the business of accepting wagers on any sports event by any  
27 system or method of wagering.

28 XIV. "Sports wager" means cash or cash equivalent paid by an individual to participate in  
29 sports wagering.

30 XV. "Sports wagering" means wagering on sporting events or any portion thereof, or on the  
31 individual performance statistics of athletes participating in a sports event, or combination of sports  
32 events, by any system or method of wagering, including but not limited to in person communication  
33 and electronic communication through Internet websites accessed via a mobile device or computer  
34 and mobile device applications. The term sports wagering shall include, but not be limited to, single  
35 game bets, teaser bets, parlays, over-under bets, money line bets, books, exchange wagering, in  
36 game wagering, in-play bets, proposition bets, and straight bets.

37 XVI. "Tier I sports wager" means a sports wager that is placed before the start of the sports

**Amendment to HB 2-FN-A-LOCAL**  
**- Page 3 -**

1 event and is determined solely by the final score or final outcome of that single sports event.

2 XVII. "Tier II sports wager" means an in-play sports wager.

3 XVIII. "Tier III sports wager" means a sports wager that is neither a tier I or tier II wager.

4 287-I:2 Sports Book Authorized. The commission is authorized to operate a sports book for the  
5 purposes of accepting and paying sports wagers by authorized bettors within the state in  
6 conformance with the requirements of this chapter.

7 287-I:3 Commission Agents. The commission shall conduct a sports book for sports wagering  
8 through agents selected through a competitive bid process and approved by the governor and  
9 executive council. Any such contract shall be based on the state receiving a percentage of revenue  
10 from sports wagering activities within the state. The commission shall ensure that an agent  
11 demonstrates financial stability, responsibility, good character, honesty, and integrity. In selecting  
12 an agent, the commission shall consider, at a minimum, the experience and background of the  
13 agent, the agent's ability to serve proposed locations for sports book retail operations, the agent's  
14 mobile and Internet capabilities, the agent's contribution to economic development within the state,  
15 the agent's commitment to prevention of problem gambling, to responsible gaming, and to integrity  
16 in betting. The commission shall select a group of bidders who best meet the criteria set forth in  
17 this paragraph and select from that group the agent or agents whose bid provides the state with the  
18 highest percentage of revenue from the sports wagering activities covered by the bid, provided that  
19 the commission determines that the bidder's commitment to return said revenue percentage to the  
20 state is consistent with the bidder's commitment to meet all other criteria specified in the bid  
21 request and in applicable law. All agents shall be subject to criminal and financial background  
22 checks as prescribed by the commission. The commission may retain vendors to support the  
23 commission in operating a sports book.

24 287-I:4 Commission Directed Sports Wagering. The commission is further authorized to  
25 directly offer lottery games to authorized bettors within the state in the form of tier III sports  
26 wagers through the commission's lottery retailers subject to the provisions of this chapter.

27 287-I:5 Sports Book Retail Operations. The commission and its agents are further authorized  
28 to operate physical sports book retail locations within the state for the purposes of accepting tier I  
29 and tier III sports wagers from authorized bettors and paying prizes relating to those wagers. The  
30 sports book retail locations may be co-located with other commercial businesses or general  
31 commercial retail locations. No more than 10 sports book retail locations may be in operation at any  
32 given time.

33 287-I:6 Local Option for Operation of Sports Book Retail Locations.

34 I. Any town or city may allow the operation of a sports book retail location according to the  
35 provisions of this subdivision, in the following manner, excepting that nothing in this section shall  
36 be construed to prohibit Internet or mobile wagering or lottery games involving tier III sports  
37 wagers in the jurisdiction, if so authorized by the passage of this statute.

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1 (a) In a town, the question shall be placed on the warrant of an annual town meeting  
2 under the procedures set out in RSA 39:3, and shall be voted on a ballot. In a city, the legislative  
3 body may vote to place the question on the official ballot for any regular municipal election, or, in  
4 the alternative, shall place the question on the official ballot for any regular municipal election  
5 upon submission to the legislative body of a petition signed by 25 of the registered voters.

6 (b) The selectmen, aldermen, or city council shall hold a public hearing on the question  
7 at least 15 days but not more than 30 days before the question is to be voted on. Notice of the  
8 hearing shall be posted in at least 2 public places in the municipality and published in a newspaper  
9 of general circulation at least 7 days before the hearing.

10 (c) The wording of the question shall be substantially as follows: "Shall we allow the  
11 operation of sports book retail locations within the town or city?"

12 II. If a majority of those voting on the question vote "Yes", sports book retail locations may  
13 be operated within the town or city.

14 III. If the question is not approved, the question may later be voted upon according to the  
15 provisions of paragraph I at the next annual town meeting or regular municipal election.

16 IV. A municipality that has voted to allow the operation of sports book retail locations may  
17 consider rescinding its action in the manner described in paragraph I of this section.

18 V. An unincorporated place may allow the operation of a physical sports book retail location  
19 by majority vote of the county delegation, after a public hearing is held.

20 VI. The commission shall maintain a list of municipalities where sports book retail locations  
21 may be placed into operation.

22 287-I:7 Mobile Sports Wagering Authorized. The commission and its agent are authorized to  
23 operate a sports book through a mobile sports wagering platform by mobile devices or over the  
24 Internet. With respect to mobile sports wagering, the commission, either independently, or through  
25 its agent, shall provide:

26 I. Age verification measures to be undertaken to block access to and prevent sports wagers  
27 by persons under the age of 18 years.

28 II. Identity verification through secure online databases or by examination of photo  
29 identification.

30 III. That electronic data related to sports wagers must be initiated and received within the  
31 geographic borders of the state of New Hampshire and may not be intentionally routed outside of  
32 the state. The incidental intermediate routing of electronic data shall not determine the location or  
33 locations in which a bet or wager is initiated, received, or otherwise made.

34 IV. Wager limits for daily, weekly, and monthly amounts for each player and account  
35 consistent with the best practices in addressing problem gambling.

36 V. A voluntary self-exclusion program for players to self-exclude themselves from wagering  
37 for set periods of time.

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1 VI. Security mechanisms to ensure the confidentiality of wagering and personal and  
2 financial information except as otherwise authorized by this chapter.

3 287-I:8 Sports Wagering Supervision. The commission shall create a division of sports  
4 wagering which will be responsible for ensuring compliance with the requirements of this chapter  
5 and any rules promulgated by the commission in accordance with the authorities granted under  
6 this chapter. In addition, the division, under the direction of the director and commission, shall  
7 ensure that the commission's agents and vendors comply with the following obligations:

8 I. Each agent or vendor engaged in sports wagering shall submit a security and internal  
9 control report for the division's review and approval prior to conducting any sports wagering within  
10 the state and every year thereafter. This report shall address all aspects of security and controls  
11 including physical security, personnel security, and computer systems security including:

12 (a) Surveillance plans for all retail sports book locations, including surveillance  
13 coverage and direct access for the commission to the surveillance system.

14 (b) User access controls for sports book personnel.

15 (c) Segregation of duties within the sports book.

16 (d) Employment background checks and policies.

17 (e) Automated and manual risk management procedures.

18 (f) Procedures for identifying and reporting fraud and suspicious conduct.

19 (g) Procedures to establish connectivity with monitoring services and/or sports  
20 governing bodies relating to suspicious activity.

21 (h) Any and all monitoring systems utilized by the agent or vendor to report and receive  
22 information on suspicious betting activities.

23 (i) Systems and procedures to prevent prohibited sports bettors from placing wagers.

24 (j) Description of anti-money laundering compliance standards.

25 (k) Descriptions of all integrated third-party systems or components and the security  
26 procedures relating to those systems.

27 II. For each wagering computer system used to conduct sports wagering, including all  
28 mobile sports wagering platforms within the state, the agent or vendor providing such system shall  
29 provide a detailed computer system security report to be approved by the commission prior to the  
30 acceptance of wagers and each year thereafter. The report shall address the issues set forth in the  
31 security and internal control report along with the following:

32 (a) Documented system security testing performed by a licensed third-party contractor  
33 approved by the commission;

34 (b) A description of all software applications that comprise the system;

35 (c) A procedure for third-party auditing of financial transactions received by the system;

36 (d) A description of all types of wagers supported by the system;

37 (e) Unique identification and verification systems for wagers;

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- 1 (f) Procedures to prevent past posting of wagers;
- 2 (g) A list of data recorded relating to each wager;
- 3 (h) System redundancy to ensure recording of wagers during a system outage;
- 4 (i) A mechanism to provide read only access to the commission to the back office system
- 5 for the purposes of reviewing and auditing wagering activities;
- 6 (j) Integration with an independent control system to ensure integrity of system
- 7 wagering information;
- 8 (k) Capabilities for canceling existing wagers, freezing or suspending wagering across
- 9 the platform, or for specific events; and
- 10 (l) Any other issue identified by the division upon review of the proposed gaming
- 11 system.

12 III. Each agent engaged in sports wagering shall submit house rules for the division's

13 review and approval prior to conducting any sports wagering within the state and every year

14 thereafter. These house rules shall include at a minimum:

- 15 (a) The method for calculation and payment of winning wagers.
- 16 (b) The effect of schedule changes for a sports event.
- 17 (c) The method of notifying bettors of odds or proposition changes.
- 18 (d) Acceptance of wagers at terms other than those posted.
- 19 (e) Expiration dates for winning tickets.
- 20 (f) Rules for payment of wagers made after a material error in setting odds or a
- 21 proposition for an event by the sports book.
- 22 (g) Method of contacting the agent or vendor for questions or complaints.
- 23 (h) Description of those persons who are prohibited from wagering with the agent or
- 24 contractor if broader than the prohibited bettors list set forth in this section.
- 25 (i) The method and location for posting and publishing the approved house rules.

26 IV. Each agent or vendor engaged in sports wagering shall submit accounting controls for

27 the division's review and approval prior to conducting any sports wagering within the state and

28 every year thereafter. These accounting controls shall include at a minimum:

- 29 (a) A process for documenting and verifying beginning of day cash balance;
- 30 (b) Processes for recording collection of wagers, payment of wagers, and cancellation of
- 31 wagers issued;
- 32 (c) Processes for handling cash within sports book retail locations including segregation
- 33 of duties related to counting and storage of cash; and
- 34 (d) The establishment of a segregated account related to New Hampshire sports
- 35 wagering activities.

36 V. The commission's agent shall submit a responsible gaming plan for the division's review

37 and approval prior to conducting any sports wagering within the state and every year thereafter.

**Amendment to HB 2-FN-A-LOCAL**  
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1 This plan should include identification of posting and materials related to problem gaming,  
2 resources to be made available to bettors expressing concerns about problem gaming, house imposed  
3 player limits, and self-exclusion programs.

4 VI. The commission's agent shall maintain a cash reserve available to pay wagers as  
5 determined by the commission.

6 VII. The commission's agent or vendor shall not accept any wager on a sports event unless  
7 it has received approval from the commission to conduct that type or category of wager. A type of  
8 wager refers to the method of determining the outcome of the wager. The category refers to the  
9 kind of event being wagered on. The commission shall approve wager categories and types in a  
10 reasonable time frame. Once a particular category or wager type is approved for its first use it may  
11 be used on multiple events without further approval.

12 VIII. The commission shall only approve wagers on categories of events where:

- 13 (a) The outcome can be verified;
- 14 (b) The outcome can be generated by a reliable and independent process; and
- 15 (c) The event is conducted in conformity with applicable laws.

16 IX. Wagers made under this section shall be made with:

- 17 (a) Cash;
- 18 (b) Cash equivalent;
- 19 (c) PayPal;
- 20 (d) Debit card;
- 21 (e) ACH;
- 22 (f) Promotional funds; and
- 23 (g) Any other means approved by the executive director.

24 X. Any agent or contractor who sends or receives electronic data related to sports wagers is  
25 responsible to ensure that any transfer of that data is initiated and completed within the state of  
26 New Hampshire and that only incidental intermediate routing of the electronic data occurs outside  
27 of the state. The agent and contractor shall be responsible for periodically reviewing their  
28 information technology systems and networks to ensure compliance with this section.

29 287-I:9 Proceeds to Education Fund. The proceeds received by the commission from sports  
30 wagering, less the administrative costs of the commission, prizes paid, and payments for problem  
31 gambling services, shall be deposited in the education trust fund established in RSA 198:39.

32 287-I:10 Limitations on Sports Wagers. The commission and its agents are prohibited from the  
33 following activities:

34 I. Accepting or making payment relating to sports wagers made by prohibited sports  
35 bettors.

36 II. Accepting sports wagers on prohibited sports events.

37 III. Accepting sports wagers from persons who are physically outside of the state of New

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1 Hampshire at the time of the sports wager.

2 287-I:11 Disclosure of Data Source. The commission and agents shall publicly disclose the  
3 source of the data that will be used to determine the outcome of a tier II or tier III wager.

4 287-I:12 Risk Management. The commission's agent may take any risk management strategies  
5 as authorized by the director.

6 287-I:13 Maintaining Sports Integrity. The commission and agent may participate in national  
7 and international monitoring services and associations and may share betting information with  
8 those entities and sports governing bodies in order to ensure the integrity of sports wagers and  
9 sports events. The director may restrict, limit, or exclude wagering on a sports event if he or she  
10 determines that such an action is necessary to ensure the integrity of the sports book.

11 287-I:14 Financial Reports. The commission may seek financial and compliance reports from  
12 its agent periodically and may conduct audits of these reports to ensure that the state receives the  
13 agreed upon revenue sharing proceeds.

14 287-I:15 Compliance Reviews. The commission shall retain oversight of its agent to ensure that  
15 all sports wagering activities are conducted in accordance with this statute and any rules adopted  
16 by the commission.

17 287-I:16 Fantasy Sports Exempted. Nothing in this chapter shall apply to fantasy sports  
18 contests authorized pursuant to RSA 287-H.

19 287-I:17 Rulemaking. The commission shall adopt rules, pursuant to RSA 541-A, relative to the  
20 operation, conduct, location, and oversight of sports books. The commission may enact emergency  
21 rules, which will take effect upon approval.

22 170 Bets Void. Amend RSA 338:2 to read as follows:

23 338:2 Bets Void. *Except as authorized by the lottery commission*, all bets and wagers upon  
24 any question where the parties have no interest in the subject except that created by the wager are  
25 void; and either party may recover any property by him *or her* deposited, paid, or delivered upon  
26 such wager or its loss, and repel any action brought for anything, the right or claim to which grows  
27 out of such bet or wager.

28 171 Education Trust Fund; Sports Betting Added. Amend RSA 198:39, I(k) to read as follows:

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

31 172 New Subparagraph; Gambling; Exceptions. Amend RSA 647:2, V by inserting after  
32 subparagraph (e) the following new subparagraph:

33 (f) Sports wagering as defined by RSA 287-I:1, XV.

34 173 New Chapter; Council for Responsible Gambling. Amend RSA by inserting after chapter  
35 338-A the following new chapter:

36 CHAPTER 338-B

37 COUNCIL FOR RESPONSIBLE GAMBLING

Amendment to HB 2-FN-A-LOCAL  
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1       338-B:1 Definitions. In this chapter, "council" means the council for responsible gambling.

2       338-B:2 Statement of Purpose. Education, prevention, and treatment relating to gambling  
3 disorders are an integral part of a responsible gaming environment within the state.

4       338-B:3 Establishment. There is established the council for responsible gambling which shall  
5 promote education, prevention, and treatment of problem gambling within the state.

6       338-B:4 Membership.

7           I. The council shall consist of 5 members appointed by the governor and executive council  
8 and shall be qualified in the field of addiction or mental health services with a focus on problem  
9 gambling and shall be residents of the state. A member may be removed by the governor and  
10 executive council only for cause shown in accordance with RSA 4:1. The members shall elect one of  
11 their number as chairperson. Three members of the council shall constitute a quorum.

12           II. Members shall serve 3 year terms and until their successors are appointed; provided  
13 that for the initial appointments only, one member shall be appointed to a term of one year, 2  
14 members shall be appointed to a term of 2 years and 2 members shall be appointed to a term of 3  
15 years. Any vacancy shall be filled for the unexpired terms.

16           III. Members of the council shall receive mileage at the rate of state employees when  
17 attending meetings of the council or performing duties on behalf of the council.

18       338-B:5 Powers and Duties. The council shall have the authority to enter into grants and  
19 contracts for the purposes of furthering education, prevention, and treatment of problem gambling  
20 within the state.

21       338-B:6 Report of the Council. The council shall submit a biennial report to the governor and  
22 executive council on or before October 1 of each even-numbered year. The report shall include a  
23 description of the council's activities including a financial report for the relevant time period.

24       338-B:7 Administrative Attachment. The council shall be administratively attached to the  
25 lottery commission in accordance with RSA 21-G:10. In addition to the support provided to an  
26 administratively attached agency, the lottery commission shall also provide the following to the  
27 council:

28           I. Funding in an amount not to exceed \$250,000 per fiscal year to conduct the activities  
29 prescribed by this chapter. In accordance with the purpose of this chapter, these payments shall be  
30 considered administrative expenses of the lottery commission as set forth in RSA 284:21-j.

31           II. Meeting and office space as reasonably required by the council to conduct the activities  
32 prescribed by this chapter.

33           III. Personnel as reasonably required by the council to conduct activities prescribed by this  
34 chapter, except that the lottery commission may charge the council for use of such personnel  
35 pursuant to an agreement between the lottery commission and the council.

36       174 Effective Date. This act shall take effect July 1, 2019.



Rep. Ford, Graf. 3  
March 6, 2019  
2019-0843h  
10/05

Amendment to HB 2-FN-A-LOCAL

1 Amend the bill by deleting sections 234 through 258

2

3 Amend the bill by replacing section 172 with the following:

4

5 172 Operation of Keno Games; Fees for Research. Amend RSA 284:47, II to read as follows:

6 II. A licensee may retain 8 percent of the proceeds from keno games. ~~[Of the remaining 92~~  
7 ~~percent:~~

8 ~~(a) One percent shall be paid to the department of health and human services to~~  
9 ~~support research, prevention, intervention, and treatment services for problem gamblers.~~

10 (b) The remainder, less the administrative costs of the lottery commission and prize  
11 payouts, shall be deposited in the education trust fund established in RSA 198:39.

Amendment to HB 2-FN-A-LOCAL  
- Page 2 -

2019-0843h

AMENDED ANALYSIS

Delete paragraph 60, combining the education trust fund and general fund.

Rep. Ford, Graf. 3  
March 25, 2019  
2019-1277h  
01/06

Amendment to HB 2-FN-A-LOCAL

- 1 Delete section 194, relative to the office of early childhood education.

2019-1277h

AMENDED ANALYSIS

Delete paragraph 51. Establishes an office of early childhood education in the department of education.

UNAPPROVED

Rep. Ford, Graf. 3  
March 6, 2019  
2019-0843h  
10/05

Amendment to HB 2-FN-A-LOCAL

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10 ~~(b)]~~ The remainder, less the administrative costs of the lottery commission and prize  
11 payouts, shall be deposited in the education trust fund established in RSA 198:39.

Amendment to HB 2-FN-A-LOCAL  
- Page 2 -

2019-0843h

AMENDED ANALYSIS

18  
Delete paragraph 60, combining the education trust fund and general fund.

Rep. Ford, Graf. 3  
March 26, 2019  
2019-1318h  
04/05

Amendment to HB 2-FN-A-LOCAL

1 Replace section 265 with the following:

2

3 265 New Subdivision; Governor's Finish Line New Hampshire Scholarship Program. Amend  
4 RSA 188-F by inserting after section 68 the following new subdivision:

5 Governor's Finish Line New Hampshire Scholarship Program

6 188-F:69 Governor's Finish Line New Hampshire Scholarship Program.

7 I. The community college system of New Hampshire may establish and administer the  
8 governor's finish line New Hampshire scholarship program with funds appropriated from the  
9 general court. The program shall provide tuition grants, after federal grants and other aid, for  
10 eligible students who have already completed 30 credits.

11 II. The program shall be open to any student attending an institution within the  
12 community college system who is over 25 years of age and is enrolled in a field which the  
13 community college system has identified as being in high demand by employers in the state.

14 III. The community college system shall establish procedures for the administration of the  
15 program, identification of high demand fields of employment, and the criteria by which a student  
16 shall qualify and be selected for a scholarship, provided that such procedures and criteria shall be  
17 consistent with this section.

2019-1318h

AMENDED ANALYSIS

Replace paragraph 62:

62. Authorizes the establishment of the governor's finish line New Hampshire scholarship program in the community college system of New Hampshire and transfers administration of the existing governor's scholarship program to the department of education.

Amendment to HB 2-FN-A-LOCAL

1 Amend RSA 21-N:15, I(b)-(d) as inserted by section 267 of the bill by replacing it with the following:

2

3 (b) A person shall be a graduate of a preparatory high school outside of this state while  
4 a dependent of a parent or legal guardian who is a legal resident of this state and who has custody  
5 of the dependent, and be eligible to receive a Pell grant; or

6 (c) A person shall have a parent or guardian who has served in or has retired from the  
7 United States Army, Navy, Air Force, Marine Corps, or Coast Guard within the last 4 years and is a  
8 resident of this state, and be eligible to receive a Pell grant; or

9 (d) A person shall be a graduate of a high school, public academy, chartered public high  
10 school, or a high school-level home education program outside of this state but have maintained his  
11 or her primary residence in this state for not less than 5 years preceding the date of application for  
12 a scholarship, and be eligible to receive a Pell grant.

Rep. Ford, Graf. 3  
March 8, 2019  
2019-0900h  
06/05

Amendment to HB 2-FN-A-LOCAL

1 Amend the bill by replacing section 283 with the following:

2

3 283 Motor Vehicles; Waiver in Lieu of Court Appearance. Amend RSA 262:44, I to read as  
4 follows:

5 I. Such defendant shall receive, in addition to the summons, a uniform fine schedule  
6 entitled "Notice of Fine, Division of Motor Vehicles" which shall contain the normal fines for  
7 violations of the provisions of title XXI on vehicles for which a plea may be entered by mail. The  
8 defendant shall be given a notice of fine indicating the amount of the fine plus penalty assessment  
9 at the time the summons is issued; except if, for cause, the summoning authority wishes the  
10 defendant to appear personally. Defendants summoned to appear personally shall do so on the  
11 arraignment date specified in the summons, unless otherwise ordered by the court. Defendants  
12 who are issued a summons and notice of fine and who wish to plead guilty or nolo contendere shall  
13 enter their plea on the summons and return it with payment of the fine plus penalty assessment to  
14 the director of the division of motor vehicles within 30 days of the date of the summons. The  
15 director of the division of motor vehicles may accept payment of the fine by credit card in lieu of  
16 cash payment. Any transaction costs assessed by the issuer of the credit card shall be paid out of  
17 the portion of the fine amount which is credited [~~as agency income~~] **to the highway fund** and not  
18 out of the penalty assessment charged by the district court. The director of the division of motor  
19 vehicles shall remit the penalty assessments collected to the state treasurer to be credited and  
20 continually appropriated to the state general fund and to the victims' assistance fund and the  
21 judicial branch information technology fund in the percentages and manner prescribed in RSA 106-  
22 L:10. Fines shall be paid over to the state treasurer, and shall be credited [~~as agency income by the~~  
23 ~~department of safety~~] **to the highway fund** within 14 days of their receipt [~~and shall not lapse to~~  
24 ~~the general fund until the second year of each biennium~~].

Rep. Ford, Graf. 3  
March 15, 2019  
2019-1079h  
08/10

Amendment to HB 2-FN-A-LOCAL

- 1 Amend the bill by deleting sections 292 through 299.

Amendment to HB 2-FN-A-LOCAL  
- Page 2 -

2019-1079h

AMENDED ANALYSIS

Delete paragraph 74, establishing the targeted workforce development program and workforce development fund.

Delete paragraph 75, providing that the New Hampshire excellence in higher education endowment trust fund annual assessments shall be used to provide support for the targeted workforce development program.

Delete paragraph 76, repealing the college tuition savings plan advisory commission's rulemaking authority over the New Hampshire excellence in higher education endowment trust fund.

Rep. Ford, Graf. 3  
March 27, 2019  
2019-1337h  
11/06

Amendment to HB 2-FN-A-LOCAL

- 1 Delete section 300.

AMENDED ANALYSIS

Delete paragraph 77, suspending RSA 9:9-b relative to allocation of highway fund appropriations.

UNAPPROVED



Rep. Ford, Graf. 3  
March 8, 2019  
2019-0903h  
10/08

**Amendment to HB 2-FN-A-LOCAL**

- 1 Amend the bill by deleting sections 307 through 309.

**Amendment to HB 2-FN-A-LOCAL  
- Page 2 -**

2019-0903h

**AMENDED ANALYSIS**

Delete paragraph 82, establishing the capital infrastructure revitalization fund.

Amendment to HB 2-FN-A-LOCAL

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23

1 Department of Safety; Deputy Director of Administration; Position Established. There is established within the department of safety the unclassified position of deputy director of administration. The deputy director of administration shall be qualified to hold that position by reason of education and experience, and shall be appointed by and serve at the pleasure of the commissioner of safety. The deputy director of administration shall assist the director of administration in carrying out the duties of the department of safety. The salary of the deputy director of administration shall be determined after assessment and review of the appropriate temporary letter grade allocation in RSA 94:1-a, I for the position which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c. Funding shall be appropriated from expenditure class 012, within accounting unit 02-23-23-232015-2310.

2 New Section; Department of Safety; Deputy Director of Administration. Amend RSA 21-P by inserting after section 6 the following new section:

21-P:6-a Deputy Director of Administration.

I. The commissioner of safety shall nominate a deputy director of administration for appointment by the governor, with the consent of the council. The deputy director of administration shall serve a term of 4 years, and may be reappointed. The deputy director of administration shall be qualified to hold that position by reason of education and experience.

II. The deputy director of administration shall perform such duties as are assigned by the director of administration. The deputy director of administration shall assume the duties of the director of administration in the event that the director of administration is unable for any reason to perform such duties.

III. The salary of the deputy director of administration shall be as specified in RSA 94:1-a.

AMENDED ANALYSIS

1. Establishes the position of deputy director of administration in the department of safety, division of administration.

Rep. Ford, Graf. 3  
March 25, 2019  
2019-1250h  
04/06

Amendment to HB 2-FN-A-LOCAL

1           1 Assistant Director of Division of Fire Standards and Training and Emergency Medical  
2 Services; Membership in New Hampshire Retirement System. Notwithstanding any provision of  
3 RSA 100-A to the contrary, the current assistant director of the division of fire standards and  
4 training and emergency medical services, department of safety, shall be considered to have been  
5 properly enrolled as a member in group II of the New Hampshire retirement system as of his  
6 original date of hire with the division of fire standards and training and emergency medical services  
7 and he shall retain such membership for the duration of service in his present capacity.

2019-1250h

AMENDED ANALYSIS

1. Provides that the current assistant director of the division of fire standards and training and emergency medical services, department of safety, shall be considered to have been properly enrolled as a member in group II of the New Hampshire retirement system as of his original date of hire.

Rep. Ford, Graf. 3  
March 18, 2019  
2019-1109h  
11/08

Amendment to HB 2-FN-A-LOCAL

1       1 Motor Vehicles; Copies of Certificates and Motor Vehicle Records. Amend RSA 260:15, II to  
2 read as follows:

3           II. The department may issue a copy of any motor vehicle record upon the request of an  
4 insurance company or any other authorized agent, and notwithstanding RSA 91-A shall require  
5 payment by the insurance company or authorized agent of a fee of [~~\$12~~] \$13 for email or other  
6 computer-generated requests where payment is debited against an account established with the  
7 department, or \$15 for all other requests, which shall be deposited in the fire standards and  
8 training and emergency medical services fund established in RSA 21-P:12-d.

Amendment to HB 2-FN-A-LOCAL

- Page 2 -

2019-1109h

AMENDED ANALYSIS

1. Raises the fee for email or other computer-generated motor vehicle record requests by insurance companies or other authorized agents.

Amendment to HB 2-FN-A-LOCAL

1           1 Motor Vehicles; Drivers' Licenses; Real ID Compliant; Fee. Amend RSA 263:42, I to read as  
2 follows:

3           I. For each original driver's license and examination or driver's license renewal, other than  
4 for a commercial vehicle or motorcycle- ***\$60 for a Real ID Act compliant license under RSA***  
5 ***263:14-b or \$50 for each other license***; for each license issued under RSA 263:5-f- \$10; for each  
6 youth operator's license and examination- \$10 per year, not to exceed \$50; for each license issued to  
7 a nonresident alien for less than 5 years- \$10 per year or portion thereof; for each original  
8 commercial driver license and examination or commercial driver license renewal- \$60; for each  
9 commercial driver license reexamination in a one-year period- \$20; for each commercial vehicle  
10 endorsement, renewal of an endorsement, or removal of a restriction- \$10; for each special  
11 motorcycle original license and examination or special motorcycle license renewal- \$50; for each  
12 original motorcycle endorsement- \$25; for each 3-wheeled motorcycle endorsement- \$25; for each  
13 motorcycle endorsement and 3-wheeled motorcycle endorsement renewal- no charge. For each  
14 original driver's license issued, \$5 shall be credited to the driver training fund established by RSA  
15 263:52. Except as provided in RSA 263:5-f, I, RSA 263:14, and RSA 263:39-a, III, every license shall  
16 expire on the licensee's birthdate in the fifth year following the issuance of such license. No fee  
17 collected under this paragraph shall be refunded once an examination has been taken or a license  
18 issued, except as provided in RSA 263:43.

19           2 Effective Date. This act shall take effect January 1, 2020.

2019-1319h

AMENDED ANALYSIS

Establishes the fee for a Real ID Act compliant drivers' license.

Amendment to HB 2-FN-A-LOCAL

1       1 Department of Transportation; Capital Corridor Rail Expansion. The department of  
2 transportation is hereby authorized to access the Boston Urbanized Area Formula Funding program  
3 of the Federal Transit Administration, 49 U.S.C. section 5307, identified in the 2019-2028 Ten Year  
4 Transportation Improvement Plan, to complete the project development phase of the project named  
5 Nashua-Manchester-Concord, project number 40818. The department may use toll credits pursuant  
6 to RSA 228:12-a for this project.

7       2 Department of Transportation; Use of Toll Credits. Amend RSA 228:12-a to read as follows:

8       228:12-a Use of Toll Credits. The department may use toll credits as a match for federal  
9 highway funds solely for the funding of highway and road projects, ~~[or]~~ projects concerning the  
10 travel of motor vehicles on such highways and roads, *and the completion of the project*  
11 *development phase of the project named Nashua-Manchester-Concord, project number*  
12 *40818, in the 2019-2028 Ten Year Transportation Improvement Plan.* Any other use of toll  
13 credits shall require approval of the joint legislative capital budget overview committee, established  
14 in RSA 17-J:1, prior to moving the project forward for approval in the state 10-year transportation  
15 improvement program.

Amendment to HB 2-FN-A-LOCAL

- Page 2 -

2019-0963h

AMENDED ANALYSIS

1. Permits the department of transportation to access certain federal funding for the purpose of completing the project development phase of the capitol corridor rail project in the 2019-2028 Ten Year Transportation Improvement Plan and permits the department of transportation to use toll credits for this project.

Rep. Ford, Graf. 3  
March 26, 2019  
2019-1285h  
04/06

Amendment to HB 2-FN-A-LOCAL

1       1   Department of Transportation; Appropriation. There is hereby appropriated to the  
2 department of transportation the sum of \$1,640,000 for the fiscal year ending June 30, 2020, for the  
3 purpose of demolition and environmental mitigation of structures on state-owned property. Such  
4 funds shall not lapse. The governor is authorized to draw a warrant for said sum out of any money  
5 in the treasury not otherwise appropriated.

2019-1285h

AMENDED ANALYSIS

1. Makes an appropriation to the department of transportation for the purpose of demolition and environmental mitigation of structures on state-owned property.

Amendment to HB 2-FN-A-LOCAL

1           1 Interest and Dividends Tax; Exemptions Increased; Capital Gain Income. Amend RSA 77:3, I  
2 to read as follows:

3           I. Taxable income is that *interest, dividend, and capital gain* income, *as defined in*  
4 *RSA 77:4*, received [~~from interest and dividends~~] during the tax year prior to the assessment date  
5 by:

6           (a) Individuals who are inhabitants or residents of this state for any part of the taxable  
7 year whose gross interest [~~and~~], *gross* dividend [~~income from all sources~~], *and capital gain*  
8 *income, as defined in RSA 77:4*, including income from a qualified investment company pursuant  
9 to RSA 77:4, V, exceeds [~~\$2,400~~] *\$5,000* during that taxable period.

10           (b) Partnerships, limited liability companies, and associations, the beneficial interest in  
11 which is not represented by transferable shares, whose gross interest [~~and~~], *gross* dividend, [~~income~~  
12 ~~from all sources~~] *and capital gain income, as defined in RSA 77:4*, exceeds [~~\$2,400~~] *\$5,000*  
13 during the taxable year, but not including a qualified investment company as defined in RSA 77-  
14 A:1, XXI, or a trust comprising a part of an employee benefit plan, as defined in the Employee  
15 Retirement Income Security Act of 1974, section 3.

16           (c) Executors deriving their appointment from a court of this state whose gross interest  
17 [~~and~~], *gross* dividend, [~~income from all sources~~] *and capital gain income, as defined in*  
18 *RSA 77:4*, exceeds [~~\$2,400~~] *\$5,000* during the taxable year.

19           2 Taxation of Incomes; What Taxable. Amend RSA 77:4, IV and V to read as follows:

20           IV. [~~Dividends, other than that portion of a dividend declared by corporations to be a return~~  
21 ~~of capital and considered by the federal internal revenue service to be such, the exemption of which~~  
22 ~~is permitted by RSA 77:7.] *The capital gain reported on the taxpayer's federal income tax*  
23 *return which shall be the amount, if any, that is equal to the positive sum of the net short-*  
24 *term capital gain or loss and the net long-term capital gain or loss reported on that*  
25 *return.*~~

26           V. Amounts reported and taxed federally as [~~dividends or interest~~] *interest, dividend, or*  
27 *capital gain income* to a holder of an ownership interest in a qualified investment company as  
28 defined in RSA 77-A:1, XXI, a mutual fund, or a unit investment trust.

29           3 Taxation of Incomes; Exclusion of Certain Income; Employee Benefit Plans. Amend  
30 RSA 77:4-b to read as follows:

31           77:4-b [~~Interest and Dividend~~] Income of Employee Benefit Plans and Tax Deferred  
32 Investments Not Taxable. Notwithstanding any provisions of RSA 77:4 to the contrary, [~~interest~~



Amendment to HB 2-FN-A-LOCAL

- Page 2 -

1 ~~and dividend income]~~ **interest, dividend, and capital gain income, as defined in RSA 77:4,**  
2 received by an employee benefit plan as defined by the Employee Retirement Income Security Act of  
3 1974, section 3, or any successor act enacted for the purpose of regulating employee benefit plans, or  
4 an individual retirement arrangement, Keogh plan or any other arrangement pursuant to which  
5 payment of federal tax on the income thereof and of the plan sponsors, participants and  
6 beneficiaries is deferred, shall at no time be considered taxable income under RSA 77:4, either to  
7 the plan or arrangement or to its sponsors, participants or beneficiaries, irrespective of when or  
8 whether all or any portion of such income is accumulated or expended for the benefit of, or  
9 distributed in any form or manner to, such sponsors, participants or beneficiaries.

10 4 Taxation of Incomes; Exclusion of Certain Income; Qualified Investment Companies, Mutual  
11 Funds, and Unit Investment Trusts. Amend the introductory paragraph of RSA 77:4-d to read as  
12 follows:

13 77:4-d Special Rule for Qualified Investment Companies, Mutual Funds, and Unit Investment  
14 Trusts. Notwithstanding any other provision of RSA 77:4, the following income items shall not be  
15 treated as ~~[dividends or interest]~~ income taxable under this chapter:

16 5 Taxation of Incomes; Exclusion of Certain Income; College Tuition Savings Plans. Amend  
17 RSA 77:4-e to read as follows:

18 77:4-e Interest ~~[and Dividends]~~, **Dividend, and Capital Gain Income** from Funds Invested  
19 in College Tuition Savings Plan Not Taxable. Notwithstanding any provision of RSA 77:4, income  
20 and distributions from any qualified tuition program as defined in the Internal Revenue Code of  
21 1986, as amended, shall not be taxable under this chapter to the plan or to its sponsors,  
22 participants, or beneficiaries to the extent that the same is exempt from federal income taxation  
23 under section 529 of the Internal Revenue Code of 1986, as amended, as that section was in effect  
24 on July 1, 2003.

25 6 Taxation of Incomes; Excess Compensation. Amend RSA 77:4-g to read as follows:

26 77:4-g ~~[Dividend]~~ **Excess Compensation.** Excess compensation determined by audit of the  
27 department shall not be considered ~~[a dividend]~~ **taxable income** under this chapter unless such  
28 determination is accepted by the Internal Revenue Service.

29 7 Taxation of Incomes; ABLE Plans. Amend RSA 77:4-h to read as follows:

30 77:4-h Interest ~~[and Dividends]~~, **Dividend, and Capital Gain Income** from Funds Invested  
31 in Achieving a Better Life Experience (ABLE) Plan Not Taxable. Notwithstanding any provision of  
32 RSA 77:4, income and distributions from any Achieving a Better Life Experience (ABLE) plan as  
33 defined in the Internal Revenue Code of 1986, as amended, shall not be taxable under this chapter  
34 to the plan or its sponsors, participants, or beneficiaries to the extent that the same is exempted  
35 from federal income taxation under section 529A of the Internal Revenue Code of 1986, as amended.

36 8 Exemptions Increased. Amend RSA 77:5 to read as follows:

37 77:5 Exemptions. Each taxpayer shall have the following exemptions:

Amendment to HB 2-FN-A-LOCAL  
- Page 3 -

1 I. Income of [~~\$2,400~~] **\$5,000**.

2 II. An additional [~~\$1,200~~] **\$7,500** if either or both taxpayers are 65 years of age or older on  
3 the last day of the tax year.

4 III. An additional [~~\$1,200~~] **\$2,500** if either or both taxpayers are blind.

5 IV. An additional [~~\$1,200~~] **\$2,500** if either or both taxpayers are disabled, unable to work,  
6 and have not yet reached their sixty-fifth birthday.

7 9 Taxation of Incomes; Married Taxpayers; Joint Returns. Amend RSA 77:5-a to read as  
8 follows:

9 77:5-a Married Taxpayers; Joint Returns. A married taxpayer may claim the exemptions  
10 provided in RSA 77:5 for both self and spouse, regardless of the ownership of the [~~income from~~  
11 ~~interest or dividends,~~] **interest, dividend, or capital gain income, as defined in RSA 77:4**,  
12 provided that both [~~husband and wife~~] **spouses** file a joint return.

13 10 Taxation of Incomes; Decedents Estates. Amend RSA 77:9 to read as follows:

14 77:9 Decedents' Estates. The estates of deceased persons who last dwelt in this state shall be  
15 subject to the taxes imposed by this chapter upon all taxable income received by such persons  
16 during their lifetime, which has not already been taxed. The [~~income~~] **interest, dividend, or**  
17 **capital gain income, as defined in RSA 77:4**, received by such estates during administration  
18 shall be taxable to the estate, except such proportion thereof as equals the proportion of the estate  
19 to be distributed to non-taxable persons or organizations. The commissioner of revenue  
20 administration and executors and administrators of estates may effect a settlement by compromise  
21 of any question of doubt or dispute arising under this section.

22 11 Taxation of Incomes; Income From Trusts. Amend RSA 77:10 to read as follows:

23 77:10 Income From Trusts. [~~Interest and dividend income~~] **The interest, dividend, and**  
24 **capital gain income**, received by estates held by trustees treated as grantor trusts under section  
25 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to  
26 the extent that the grantor is an inhabitant or resident of this state. Income reported by, and taxed  
27 federally as interest [~~or dividends to~~], **dividend, or capital gain income to** a trust beneficiary  
28 who is an individual inhabitant or resident of this state with respect to distributions from a trust  
29 that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code  
30 shall be included as interest [~~or dividends~~], **dividend, or capital gain income** in the return of  
31 such beneficiary and subject to taxation in accordance with the provisions of this chapter.

32 12 Taxation of Incomes; Returns and Declaration. Amend RSA 77:18, IV(a) and (b) to read as  
33 follows:

34 (a) Every individual whose total [~~interest and dividend income~~] **interest, dividend, or**  
35 **capital gain income, as defined in RSA 77:4**, is less than [~~\$2,400~~] **\$5,000** for a taxable period.

36 (b) For joint filers whose total [~~interest and dividend income~~] **interest, dividend, or**  
37 **capital gain income, as defined in RSA 77:4**, is less than [~~\$4,800~~] **\$10,000** for a taxable period.

Amendment to HB 2-FN-A-LOCAL

- Page 4 -

1 13 Repeals. The following are repealed:

2 I. RSA 77:4-c, relative to sale or exchange of transferable shares not taxable.

3 II. RSA 77:7, relative to capital distribution.

4 14 Applicability. Sections 1-13 of this act shall be applicable to tax periods ending on and after  
5 December 31, 2020.

6 15 Education Trust Fund; Revenue From Tax on Interest and Dividends. Amend RSA 198:39,  
7 I, (l) to read as follows:

8 (l) *\$150,000,000 of funds collected and paid to the state treasurer by the*  
9 *commissioner of the department of revenue administration pursuant to RSA 77 relative to*  
10 *the tax on interest and dividends and capital gains.*

11 (m) Any other moneys appropriated from the general fund.

12 16 School Money; Definitions. Amend RSA 198:38, I(a) to read as follows:

13 (a) "Average daily membership in attendance" or "ADMA" means the average daily  
14 membership in attendance, as defined in RSA 189:1-d, III, of pupils in kindergarten through grade  
15 12, in the determination year [~~provided that no kindergarten pupil shall count as more than 1/2~~  
16 ~~day attendance per school year~~]. ADMA shall only include pupils who are legal residents of New  
17 Hampshire pursuant to RSA 193:12 and educated at school district expense which may include  
18 public academies or out-of-district placements. For the purpose of calculating funding for  
19 municipalities, the ADMA shall not include pupils attending chartered public schools, but shall  
20 include pupils attending a charter conversion school approved by the school district in which the  
21 pupil resides.

22 17 Repeal. RSA 198:48-c, III, relative to distribution of a kindergarten grant based on Keno  
23 revenue, is repealed.

24 18 Cost of an Opportunity for an Adequate Education. Amend RSA 198:40-a, III to read as  
25 follows:

26 III. The sum total calculated under paragraph II shall be the cost of an *opportunity for an*  
27 *adequate education*. The department shall determine the cost of an *opportunity for an* adequate  
28 education for each municipality based on the ADMA of pupils who reside in that municipality.

29 *IV. A school district which receives adequate education aid under this section for*  
30 *schools within its jurisdiction shall separately account for such aid as part of its*  
31 *financial accounting procedures. Such aid may also be used to provide enhanced*  
32 *programs in schools within its jurisdiction for which such aid has been allocated that are*  
33 *known to improve pupil achievement, including but not limited to: pre-kindergarten*  
34 *programs, full-day kindergarten programs, extended learning time, professional*  
35 *development opportunities for teachers, hiring of additional instructional and non-*  
36 *instructional personnel, programs designed to reduce class size, parental involvement*  
37 *programs, additional technology resources, dropout prevention programs, principal*

1 *incentive programs, and curriculum enrichment programs. The school district shall*  
2 *determine which programs are most needed and most appropriate for their pupils. The*  
3 *department shall annually review and update the list of approved programs from which a*  
4 *school district may choose.*

5 *V. A school district which receives adequate education aid under this section for*  
6 *use in schools within its jurisdiction shall annually submit a report to the commissioner*  
7 *documenting for each school within its jurisdiction for which such aid has been allocated,*  
8 *the enhanced programs selected for implementation, an explanation of the specific*  
9 *educational needs which the program is intended to address, an explanation of how the*  
10 *program will be implemented in the school, and an estimate of the cost of implementing*  
11 *the program. The commissioner shall review these reports to ensure that adequate*  
12 *education aid will be used to provide programs approved under paragraph I.*

13 *VI. A school district which receives adequate education aid for schools within its*  
14 *jurisdiction pursuant to this section shall direct such aid to the schools for which such*  
15 *aid was calculated. A school district which receives adequate education aid for pupils*  
16 *that attend schools in another school district, shall direct such aid to the school district*  
17 *where its pupils are being educated. Any adequate education aid directed from one school*  
18 *district to another pursuant to this paragraph shall be a credit against any existing*  
19 *financial liability between the school districts.*

20 19 School Money; Additional Aid Based on Free or Reduced-Price Meals; Fiscal Capacity  
21 Disparity Aid. RSA 198:40-b and 40-c are repealed and reenacted to read as follows:

22 198:40-b Additional Aid Based on Free or Reduced-Price Meals.

23 I. In a school district in which 48 percent or more of the ADMA is eligible to receive a free  
24 or reduced-priced meal, an additional \$3,708 for each pupil in the ADMA who is eligible for a free or  
25 reduced-priced meal.

26 II. In a school district in which at least 12 percent but less than 48 percent of the ADMA is  
27 eligible to receive a free or reduced-priced meal, an amount equal to \$927 plus \$0.7725 for each 0.01  
28 percent that its free or reduced-priced meal eligibility rate exceeds 12 percent, for each pupil in the  
29 ADMA who is eligible for a free or reduced-priced meal.

30 III. A school district in which less than 12 percent of the ADMA is eligible to receive a free  
31 or reduced-priced meal shall receive no additional aid under this section.

32 198:40-c Fiscal Capacity Disparity Aid.

33 I. In addition to aid for the cost of the opportunity for an adequate education provided  
34 under RSA 198:40-a, each biennium the commissioner shall calculate fiscal capacity disparity aid  
35 and provide that amount of aid in each year of the biennium to a municipality's school districts as  
36 follows:

37 (a) A municipality with an equalized valuation per pupil of \$350,000 or less shall

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1 receive \$6,000 per pupil in the municipality's ADMA.

2 (b) A municipality with an equalized valuation per pupil between \$350,001 and  
3 \$999,999 shall receive a grant equal to .0092 cents for each dollar of difference between its equalized  
4 valuation per pupil and \$1,000,000, per pupil in the municipality's ADMA.

5 (c) A municipality with an equalized valuation per pupil of \$1,000,000 or more shall  
6 receive no fiscal capacity disparity aid.

7 II. Fiscal capacity disparity aid shall be distributed pursuant to RSA 198:42.

8 III. In this section, "equalized valuation per pupil" means a municipality's equalized  
9 valuation, including properties subject to taxation under RSA 82 and RSA 83-F, as determined by  
10 the department of revenue administration, that was the basis for the local tax assessment in the  
11 determination year, divided by the school district's kindergarten through grade 12 ADMA in the  
12 determination year.

13 20 School Money; Consumer Price Index Adjustment. Amend RSA 198:40-d to read as follows:

14 198:40-d Consumer Price Index Adjustment.

15 I. Beginning July 1, 2017 and every biennium thereafter, the department of education shall  
16 adjust the cost of an adequate education under RSA 198:40-a based on the average change in the  
17 Consumer Price Index for All Urban Consumers, Northeast Region, using the "services less medical  
18 care services" special aggregate index, as published by the Bureau of Labor Statistics, United States  
19 Department of Labor. The average change shall be calculated using the 3 calendar years ending 18  
20 months before the beginning of the biennium for which the calculation is to be performed.

21 *II. Beginning July 1, 2021 and every biennium thereafter, the department of*  
22 *education shall adjust the additional aid based on free or reduced-price meals as*  
23 *provided in RSA 198:40-b based on the average change in the Consumer Price Index for All*  
24 *Urban Consumers, Northeast Region, using the "services less medical care services"*  
25 *special aggregate index, as published by the Bureau of Labor Statistics, United States*  
26 *Department of Labor. The average change shall be calculated using the 3 calendar years*  
27 *ending 18 months before the beginning of the biennium for which the calculation is to be*  
28 *performed.*

29 21 Determination of Adequate Education Grants. Amend RSA 198:41, I to read as follows:

30 I. Except for municipalities where all school districts therein provide education to all of  
31 their pupils by paying tuition to other institutions, the department of education shall determine the  
32 total education grant for the municipality as follows:

33 (a) Add the per pupil cost of providing the opportunity for an adequate education for  
34 which each pupil is eligible pursuant to RSA 198:40-a, I-III, and from such amount;

35 (b) Subtract the amount of the education tax warrant to be issued by the commissioner  
36 of revenue administration for such municipality reported pursuant to RSA 76:8 for the next tax  
37 year; *and*

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1           (c) *Add the municipality's additional aid for free or reduced-price meals*  
2 *pursuant to RSA 198:40-b and fiscal capacity disparity aid pursuant to RSA 198:40-c.*

3           22 Determination of Education Grants. RSA 198:41, III is repealed and reenacted to read as  
4 follows:

5           III.(a) No municipality shall receive a total education grant which is less than the total  
6 education grant received in the preceding fiscal year. This subparagraph shall not apply to a  
7 municipality in which the education tax revenue collected pursuant to RSA 76 exceeds the  
8 municipality's total cost of an adequate education or to a municipality in which the ADMA is equal  
9 to zero.

10           (b) For the fiscal year ending June 30, 2021, the department of education shall adjust a  
11 municipality's total education grant to an amount not to exceed 120 percent of the total education  
12 grant it received in the preceding fiscal year or an amount equal to its calculated cost of an  
13 opportunity for an adequate education under RSA 198:40-a less the amount of its education tax,  
14 whichever is greater. However, if a municipality received no education grant in the preceding fiscal  
15 year because the municipality's education tax revenue collected pursuant to RSA 76 exceeded its  
16 total cost of an adequate education, the commissioner of the department of education shall adjust  
17 the municipality's total education grant to an amount not to exceed 120 percent of the amount of its  
18 education tax revenue collected in the preceding fiscal year.

19           (c) For the fiscal year ending June 30, 2022, and every fiscal year thereafter, the  
20 department of education shall adjust a municipality's total education grant to an amount not to  
21 exceed 102 percent of the total education grant it received in the preceding fiscal year or an amount  
22 equal to its calculated cost of an opportunity for an adequate education under RSA 198:40-a less the  
23 amount of its education tax, whichever is greater.

24           23 Determination of Education Grants. Amend RSA 198:41, IV(d) to read as follows:

25           (d) For fiscal year 2017 [~~and each fiscal year thereafter~~] ***through fiscal year 2019***, the  
26 department of education shall distribute a total education grant to each municipality in an amount  
27 equal to the total education grant for the fiscal year in which the grant is calculated plus a  
28 percentage of the municipality's fiscal year 2012 stabilization grant, if any, distributed to the  
29 municipality; the percentage shall be 96 percent for fiscal year 2017, and shall be reduced by 4  
30 percent of the amount of the 2012 education grant for each fiscal year [~~thereafter~~] ***through fiscal***  
31 ***year 2019***.

32           (e) *For fiscal year 2020, the department of education shall distribute a total*  
33 *education grant to each municipality in an amount equal to the total education grant to*  
34 *that municipality for the fiscal year in which the grant is calculated plus the amount of*  
35 *the fiscal year 2016 stabilization grant, if any, distributed to the municipality.* No  
36 stabilization grant shall be distributed to any municipality for any fiscal year in which the  
37 municipality's education property tax revenue collected pursuant to RSA 76 exceeds the total cost of

**Amendment to HB 2-FN-A-LOCAL**  
**- Page 8 -**

1 an adequate education or to any municipality for any fiscal year in which the municipality's ADMA  
2 is zero.

3 24 Repeal. RSA 198:41, IV, relative to stabilization grants, is repealed.

4 25 Effective Date.

5 I. Sections 15, 18-22, and 24 of this act shall take effect July 1, 2020.

6 II. The remainder of this act shall take effect July 1, 2019.

2019-1232h

AMENDED ANALYSIS

This bill:

- I. Extends the interest and dividends tax to capital gains and increases exemptions for the tax.
- II. Requires a portion of interest and dividend and capital gains tax revenues to be credited to the education trust fund.
- III. Calculates kindergarten pupils as full day attendance for the purpose of adequate education grants.
- IV. Repeals distribution of kindergarten grants based on Keno revenue.
- V. Establishes fiscal capacity disparity aid to municipalities based on equalized valuation per pupil.
- VI. Provides additional aid to municipalities based on the percentage of pupils eligible to receive a free or reduced-price meal.
- VII. Requires school districts to report on the use of adequate education grant funds.
- VIII. Provides stabilization grants to municipalities in fiscal year 2020 and repeals the grants in fiscal year 2021 and thereafter.



Amendment to HB 2-FN-A-LOCAL

1       1 New Section; Commission to Study School Funding. Amend RSA 193-E by inserting after  
2 section 2-d the following new section:

3       193-E:2-e Commission Established.

4       I. There is established a commission to study school funding.

5       II. The members of the commission shall be as follows:

6           (a) Four members of the house of representatives, appointed by the speaker of the house  
7 of representatives.

8           (b) Two members of the senate, appointed by the president of the senate.

9           (c) Six members of the public, 3 of whom shall be appointed by the president of the  
10 senate and 3 of whom shall be appointed by the speaker of the house of representatives.

11          (d) One member appointed by the governor.

12          (e) Three members appointed by the chairperson of the commission pursuant to  
13 paragraph V.

14       III. Legislative members of the commission shall receive mileage at the legislative rate  
15 when attending to the duties of the commission.

16       IV. The commission shall:

17           (a) Review the education funding formula and make recommendations to ensure a  
18 uniform and equitable design for financing the cost of an adequate education for all public school  
19 students in the state.

20           (b) Determine whether the New Hampshire school funding formula complies with court  
21 decisions mandating the opportunity for an adequate education for all students, with a revenue  
22 source that is uniform across the state.

23           (c) Identify trends and disparities across the state in student performance in  
24 kindergarten through grade 12 based on current school funding options.

25           (d) Re-establish the baseline for the costs, programs, staffing, and facilities needed to  
26 provide the opportunity for an adequate education.

27           (e) Act as an independent commission.

28           (f) Consider other policy issues as the committee deems necessary. The commission  
29 may consult with outside resources and state agencies, including but not limited to the department  
30 of education, the department of revenue administration, and the legislative budget office.

31       V. The members of the study commission shall elect a chairperson from among the  
32 members. The chairperson shall appoint 3 individuals to be members of the commission. The first

**Amendment to HB 2-FN-A-LOCAL**  
**- Page 2 -**

1 meeting of the commission shall be called by the first-named house member. The first meeting of  
2 the commission shall be held within 60 days of the effective date of this section. Eight members of  
3 the commission shall constitute a quorum. The commission shall establish a calendar to meet on a  
4 regular basis.

5 VI. The commission shall establish a budget and hire staff with an understanding of school  
6 finance options. Such staff shall be independent of government agencies.

7 VII. The commission shall make an initial report to the speaker of the house of  
8 representatives, the president of the senate, the senate clerk, the house clerk, the governor, and the  
9 state library 9 months after its first meeting, with a subsequent report to the house clerk, the  
10 senate clerk, the governor, and the state library on or before September 1, 2020. The commission  
11 shall remain active until and when the general court addresses its recommendations.

12 2 Appropriation. The sum of \$500,000 for the biennium ending June 30, 2021 is hereby  
13 appropriated to the commission to study school funding established in RSA 193-E:2-e for the  
14 purpose of administration, staffing, and the utilization of independent school finance experts.  
15 Notwithstanding restrictions on the use of moneys in the education trust fund in RSA 198:39, said  
16 appropriation shall be a charge against the education trust fund and shall be nonlapsing.

17 3 Effective Date.

18 I. Section 2 of this act shall take effect July 1, 2019.

19 II. The remainder of this act shall take effect upon its passage.

**Amendment to HB 2-FN-A-LOCAL**  
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2019-1043h

AMENDED ANALYSIS

1. Establishes a commission to study school funding.

Rep. Ford, Graf. 3  
March 25, 2019  
2019-1255h  
04/05

Amendment to HB 2-FN-A-LOCAL

1           1 Education Trust Fund. Amend the introductory paragraph of RSA 198:39, I to read as  
2 follows:

3           I. The state treasurer shall establish an education trust fund in the treasury. Moneys in  
4 such fund shall not be used for any purpose other than to distribute adequate education grants to  
5 municipalities' school districts and to approved charter schools pursuant to RSA 198:42, *to*  
6 *distribute school building aid to school districts and approved chartered public schools*  
7 *pursuant to RSA 198:15-b, to distribute tuition and transportation funds to school districts*  
8 *for students attending career and technical education programs pursuant to RSA 188-E:9,*  
9 *to distribute special education aid to school districts pursuant to RSA 186-C:18, and to*  
10 provide low and moderate income homeowners property tax relief under RSA 198:56-198:61~~[, and to~~  
11 ~~fund kindergarten programs as may be determined by the general court]~~. The state treasurer shall  
12 deposit into this fund immediately upon receipt:

2019-1255h

AMENDED ANALYSIS

1. Amends the authorized uses of the education trust fund.

Rep. Wallner, Merr. 10  
March 15, 2019  
2019-1073h  
05/10

**Amendment to HB 2-FN-A-LOCAL**

1       1 New Section; The Budget; Transmission to the Legislature; Changes to Statutory Law.  
2 Amend RSA 9 by inserting after section 2 the following new section:  
3       9:2-a Transmission to the Legislature; Changes to Statutory Law. Not later than February 15  
4 of the first year of each biennial legislative session, the governor shall transmit to the legislature a  
5 document to be known as the trailer bill containing any changes to statutory law deemed necessary  
6 for the ensuing biennium. This document shall be separate from the document known as the  
7 budget as provided in RSA 9:2 and shall not be considered a budget bill as provided in part II,  
8 article 18-a of the New Hampshire constitution. This document shall be available in printed format  
9 and at least one electronic computer file format in common use at the time.

**Amendment to HB 2-FN-A-LOCAL**  
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2019-1073h

**AMENDED ANALYSIS**

1. Directs the governor to submit a document to be know as the trailer bill to the legislature as part of the budget process and clarifies that the document shall not be considered a budget bill under the New Hampshire constitution.