

Bill as Introduced

HB 1622-FN-A-LOCAL - AS INTRODUCED

2010 SESSION

10-2071
06/09

HOUSE BILL ***1622-FN-A-LOCAL***

AN ACT repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2010.

SPONSORS: Rep. Pepino, Hills 11; Rep. Mead, Hills 4; Sen. Carson, Dist 14

COMMITTEE: Ways and Means

ANALYSIS

This bill repeals certain tax and fee increases in the 2010-2011 budget on July 1, 2010.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2010.

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

1 1 Tax Imposed. Amend RSA 78:7 to read as follows:

2 78:7 Tax Imposed. A tax upon the retail consumer is hereby imposed at the rate of ~~[\$1.78]~~ **\$1.33**
3 for each package containing 20 cigarettes or at a rate proportional to such rate for packages
4 containing more or less than 20 cigarettes, on all cigarettes sold at retail in this state. The payment
5 of the tax shall be evidenced by affixing stamps to the smallest packages containing the cigarettes in
6 which such products usually are sold at retail. The word "package" as used in this section shall not
7 include individual cigarettes. No tax is imposed on any transactions, the taxation of which by this
8 state is prohibited by the Constitution of the United States.

9 2 Tobacco Tax Imposed on Tobacco Products Other Than Cigarettes. Amend RSA 78:7-c to read
10 as follows:

11 78:7-c Tax Imposed on Tobacco Products Other Than Cigarettes. A tax upon the retail consumer
12 is hereby imposed on tobacco products other than cigarettes at a rate of ~~[48.50]~~ **19** percent of the
13 wholesale sales price. The tax under this section may be rounded to the nearest cent if the
14 commissioner determines that the amount of tax would not thereby be made materially
15 disproportionate. No such tax is imposed on any transactions, the taxation of which by this state is
16 prohibited by the Constitution of the United States. No such tax shall be imposed on premium
17 cigars.

18 3 Tobacco Tax; Applicability. Sections 1 and 2 of this act shall apply to all persons licensed
19 under RSA 78:2. Such persons shall inventory all taxable tobacco products in their possession and
20 file a report of such inventory with the department of revenue administration on a form prescribed
21 by the commissioner within 20 days after the effective date of this act. The tax rate effective July 1,
22 2010 shall apply to such inventory. The inventory form shall be treated as a tax return for the
23 purpose of computing penalties under RSA 21-J.

24 4 Imposition of Tax. Amend RSA 78-A:6, I through II-a to read as follows:

25 78-A:6 Imposition of Tax.

26 I. A tax of ~~[9]~~ **8** percent of the rent is imposed upon each occupancy.

27 II. A tax is imposed on taxable meals based upon the charge therefor as follows:

28 (a) ~~[Four]~~ **Three** cents for a charge between \$.36 and \$.37 inclusive;

29 (b) ~~[Five]~~ **Four** cents for a charge between \$.38 and \$.50 inclusive;

30 (c) ~~[Six]~~ **Five** cents for a charge between \$.51 and \$.62 inclusive;

31 (d) ~~[Seven]~~ **Six** cents for a charge between \$.63 and \$.75 inclusive;

- 1 (e) [Eight] **Seven** cents for a charge between \$.76 and \$.87 inclusive;
2 (f) [Nine] **Eight** cents for a charge between \$.88 and \$1.00 inclusive;
3 (g) [Nine] **Eight** percent of the charge for taxable meals over \$1.00, provided that
4 fractions of cents shall be rounded up to the next whole cent.

5 II-a. A tax of [9] **8** percent is imposed upon the gross rental receipts of each rental.

6 5 Meals and Rooms Tax; Definition of Hotel; Campsites. Amend the introductory paragraph of
7 RSA 78-A:3, III to read as follows:

8 III. "Hotel" means an establishment which holds itself out to the public by offering sleeping
9 accommodations for rent, whether or not the major portion of its operating receipts is derived from
10 sleeping accommodations. The term includes, but is not limited to, inns, motels, tourist homes and
11 cabins, ski dormitories, ski lodges, lodging homes, rooming houses, furnished room houses, boarding
12 houses, private clubs, hostels, cottages, camps, [~~campsites,~~] chalets, barracks, dormitories, and
13 apartments. The term does not include the following:

14 6 Repeal. The following are repealed:

15 I. RSA 339-F:6, V and VI, relative to certification of reduced ignition propensity cigarettes.

16 II. RSA 78-A:8-b, I-a, relative to the requirement for a surety bond for meals and rentals
17 operators.

18 III. 2009, 144:254, relative to eligibility for certain wine discounts.

19 7 Effective Date. This act shall take effect July 1, 2010.

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HB 1622-FN-A-LOCAL - FISCAL NOTE

AN ACT repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2010.

FISCAL IMPACT:

The Department of Revenue Administration, Liquor Commission and Office of Legislative Budget Assistant state this bill will decrease state general fund revenue and increase state expenditures by an indeterminable amount in FY 2011 and each fiscal year thereafter. There is no fiscal impact on county and local revenue or expenditures.

METHODOLOGY:

The Department of Revenue Administration states:

- Sections 1-3 reduces the tobacco tax by \$.45 per pack to \$1.33, reduces the tax imposed on smokeless tobacco products, and sets the inventory floor tax date at July 1, 2010. The Department estimates this will result in the following decreases to state general fund revenue; \$23.8 million tobacco tax revenue per year, \$3.1 million smokeless products per year, and a one time \$4.5 floor tax refund.
- Section 4 reduces the meals and rooms tax rate from 9% to 8%, which the Department states will reduce state general fund revenue by \$19.5 million per year.
- Section 5 eliminates campsites from meals and rooms taxation, which the Department states will reduce state general fund revenue by \$4.1 million per year.
- Section 6, II. repeals the surety requirement for meals and rental operators and will reduce state general fund revenue by \$3.0 million per year.

The Department further indicates state expenditures will increase by an indeterminable amount as a result of the changes in the bill.

The Liquor Commission states one section of this bill impacts the Commission. Section 6, III. eliminates a reduction in the discount extended to off-premise licensees (total of 13) from 20% to 15% after a licensee has purchased \$350,000 worth of product starting July 1 of each fiscal year. The Commission estimates the decrease in revenue that will result in a reduced revenue transfer to the general fund of \$3.85 million in FY 2011, \$4.04 million in FY 2012, \$4.24 million in FY 2013, and \$4.45 million in FY 2014. The Commission assumed a 3% growth in revenue for FY 2011 and 5% after FY 2011.

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The Office of the Legislative Budget Assistant states Section 6, I. repeals the certification of reduced ignition propensity cigarettes which during budget deliberations was estimated to reduce state fire standards and training revenue by approximately \$275,000 per year.

Speakers

Hearing Minutes

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 1622-FN-A-L

BILL TITLE: repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2012.

DATE: Jan. 19, 2010

LOB ROOM: 202 **Time Public Hearing Called to Order:** 2:01 P.M.

Time Adjourned: 2:15 P.M.

(please circle if present)

Committee Members: Reps. Almy, Hatch, Davis, Butynski, Vachon, Shattuck, J. Kelley, Mack, W. Johnson, S. Price, Walsh, Major, Griffin, Lockwood, Boutin, Bettencourt, R. Ober, Sapareto, Ulery and Osgood.

Bill Sponsors: Reps. Pepino, Mead. Sen. Carson

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. L. Pepino, prime sponsor, supports the bill

-People are hurting and cannot afford increased taxes and fees

Sylvia Leggett, representing Roberts Knoll Campground, supports the bill

-99% campsite tax negatively impacts local economies

Greg Pitman, NH Campground Owners Assoc. – supports the bill

-Campers are frugal people and either will not come to New Hampshire or spend lesser amounts of money in NH communities

Wes Colby, Div. of Administration, Dept. of Safety, - opposes

-Opposes section 6 of bill (page 2 lines 15) that deals with fire-safe cigarettes that supports fire standards and training fund.

-Recommend that bill be ITL

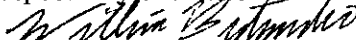
***Peter Ames**, not present, opposes, submitted written testimony from American Cancer Society

Mark Bodi, Chair, Liquor Commission – opposes the bill

-Change in bill would have negative impact on State revenues

-Earlier law change was a compromise in discounts to give less to large chains and to help mom and pop stores

Respectfully submitted,


Rep. William Butynski
Clerk of the Committee

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 1622-FN-A-L

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Bill Sponsors: Reps. Pepino, Mead. Sen. Carson

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

- Rep. L. Pepino, Prime Sponsor - Support the bill, people are hurting and cannot afford increased taxes and fees.
- Sylvia Leggett - Support the bill; 990 computer tax negatively impacts local economies
- Gregg Pitman - Support the bill, camps are frugal people and either will not come to NH or spend fewer ^(less dollars) money in NH communities.
- Wes Colby - Opposed section 6 of bill that deals with fire safe ~~cigarettes~~ fee that supports fire standards & training fund; recommend that bill be ITLd.
- * Peter Armer - ~~Not present~~, but offered written testimony in opposition to the bill
- Mark Bodi (Chair, Liquor Commission) - Opposed the bill; change in bill would have negative impact on state revenues. earlier law change was a compromise in discounts to give less to large chains and to help mom & pop stores.

Testimony



HB1585 Testimony of Peter Ames
American Cancer Society
471-4110

House Bill 1622
New Hampshire House Committee on Ways and Means
January 19, 2010

Madame Chairman, members of the committee. My name is Peter Ames and I am the Director of Advocacy at your American Cancer Society here in New Hampshire. Thank you for the opportunity to present testimony in opposition to House Bill 1622, which would repeal certain tax increases passed for the current biennium.

Tobacco tax increases are a proven strategy for reducing tobacco use and preventing kids from initiating tobacco use. The American Cancer Society strongly supports significant increases in the tax on all tobacco products, as research has shown this will save lives. While we can expect that increasing tobacco taxes through meaningful increases will result in lower smoking rates, we would expect to see an increase in tobacco use if prices drop as a result of passage of House Bill 1622. With a fifth of our high school aged children already using cigarettes, an increase in the teenage smoking rate would further doom kids to a lifetime of addiction, poor health, and economic hardship.

Also concerning is the increase in use of tobacco products other than cigarettes by kids in New Hampshire. The legislature took a significant step forward to reduce smokeless and cigar use in our kids by reducing the affordability of these products for kids. The state should be proud to have recognized this public health threat and acted by implementing a scientifically proven method for protecting kids from these products.

On behalf of the American Cancer Society, I respectfully urge you to oppose House Bill 1622. The American Cancer Society is here as a resource and willing partner as you weigh this important issue. Honorable Chair, Members of the Committee, thank you for your time. If you have any questions, I would be happy to answer them.

Written Testimony about HB1622

State Rep. Timothy Horrigan (Strafford District #7); January 19, 2010

I am opposed to the entire series of bills rolling back the tax increases made last year. I don't like raising taxes, but the state government needed the revenue.

I am commenting on this bill specifically however, because it would be a useful vehicle for raising the tobacco tax. That tax, unlike most other taxes, is levied on an inherently undesirable commodity. The less tobacco gets consumed, the better off the state will be. Tobacco is dangerous and unhealthy: It is in the state's interest to discourage its use.

But more to the point, tobacco tax revenues went up during the recession, and not by a small amount. Tobacco tax intakes went up from about \$165.8M net cash revenue in FY2008 to \$193.9M net cash revenue in FY2009: a 17% increase. This tells me that we are far down the "demand" side of the "Laffer curve." The decrease in demand (and hence the resulting decrease in units sold) caused by a tax rise will most likely be far outweighed by the increase in revenue per unit of tobacco sold. Even though there will be a huge outcry, the committee should seriously look into raising the tobacco tax—and this bill is a vehicle which could be amended to accomplish such a tax increase.

The committee will likely be hearing many anecdotes about out of state smokers stocking up in New Hampshire. I myself have noticed little if any such stocking-up going on: most smokers seem to buy one pack at a time, forgoing the discount they could get by purchasing by the carton. My casual observations indicate that few if any visitors seem to be trucking carloads of cigarettes across state lines to evade taxes in their own state (which would in any case probably be illegal.)

Rep. Timothy Horrigan
(Strafford County #7)
7A Faculty Rd; Durham, NH 03824
ph: 603-868-3342
email: TimothyHorrigan@mac.com

REVENUE BREAKDOWN BY SOURCE

	FY 08	FY 09	Change
Business Profits Tax	373,427,632	305,497,834	(67,929,798)
Business Enterprise Tax	222,225,230	174,855,792	(47,369,438)
Meals & Rental Tax	214,258,477	210,069,413	(4,189,064)
Tobacco Tax	165,821,083	193,893,330	28,072,247
Interest & Dividends Tax	115,928,152	97,372,040	(18,556,112)
Estate & Legacy Tax	111,396	61,887	(49,509)
Communications Svs Tax	79,509,885	80,932,268	1,422,383
Real Estate Transfer Tax	117,153,685	83,477,646	(33,676,039)
Utility Property Tax	24,209,319	28,942,542	4,733,223
Electricity Consumption Tax	6,285,323	6,073,712	(211,611)
Other	515,220	672,438	157,218
TOTAL	1,319,445,402	1,181,848,902	(137,596,500)

No excess state education property tax due to law change on RSA 198:41 effective 1/06

OF THE REVENUES COLLECTED IN THE TABLE ABOVE, THE FOLLOWING TRANSFERS WERE MADE TO THE EDUCATION TRUST FUND RESULTING IN THE GENERAL FUND AMOUNTS LISTED BELOW.

	FY 08	FY 09	Change
Business Profits Tax	67,326,642	54,199,893	(13,126,749)
Business Enterprise Tax	154,484,756	124,100,375	(30,384,381)
Meals & Rentals Tax	7,708,927	6,213,988	(1,494,939)
Real Estate Transfer Tax	39,049,377	28,568,627	(10,480,750)
Tobacco Tax	103,198,075	131,916,945	28,718,870
Utility Property Tax	24,209,319	28,942,542	4,733,223
EDUCATION TRUST FUND	395,977,096	373,942,370	(22,034,726)
NET GENERAL FUND	923,468,306	807,906,532	(115,561,774)

NET INCOME ON A CASH BASIS FOR 2002 – 2005

TYPE OF REVENUE	Fiscal Year Ending 6/30/02	Fiscal Year Ending 6/30/03	Fiscal Year Ending 6/30/04	Fiscal Year Ending 6/30/05
BPT	159,237,248	178,180,669	171,568,053	209,747,332
BET	223,636,411	215,200,349	236,627,334	236,162,258
M & R Tax	169,703,721	175,114,686	184,259,685	192,196,642
Tobacco Tax	84,976,512	93,267,036	100,040,497	99,307,075
I & D Tax	71,470,243	56,417,343	53,769,043	66,929,900
Estate & Legacy Tax	57,088,030	68,193,847	35,050,805	11,909,724
CST Tax	62,508,517	63,452,424	65,595,263	69,557,473
Real Estate Transfer Tax	97,371,970	117,003,621	137,018,703	160,430,527
Utilities Franchise Tax	298,743	n/a	n/a	n/a
Utilities Property Tax	18,192,984	18,833,596	20,159,763	20,087,776
Excess Education Property Tax	28,963,331	32,666,031	29,843,911	20,934,231
Electric Consumption Tax	5,735,676	6,024,844	6,217,227	6,229,864
Other Revenue	1,226,191	815,634	923,468	871,900
TOTAL	980,409,577	1,025,170,080	1,041,073,752	1,094,364,702

NET INCOME ON A CASH BASIS FOR 2006 – 2009

TYPE OF REVENUE	Fiscal Year Ending 6/30/06	Fiscal Year Ending 6/30/07	Fiscal Year Ending 6/30/08	Fiscal Year Ending 6/30/09
BPT	341,351,280	332,902,093	373,427,632	305,497,834
BET	212,115,406	252,499,583	222,225,230	174,855,792
M & R Tax	204,907,939	207,287,472	214,258,477	210,069,413
Tobacco Tax	145,022,895	139,510,631	165,821,083	193,893,330
I & D Tax	80,256,331	106,017,526	115,928,152	97,372,040
Estate & Legacy Tax	3,925,281	445,818	111,396	61,887
CST Tax	70,330,594	73,369,315	79,509,885	80,932,268
Real Estate Transfer Tax	157,941,376	140,630,984	117,153,685	83,477,646
Utilities Property Tax	20,789,572	21,801,715	24,209,319	28,942,542
Excess Education Property Tax	n/a	n/a	n/a	n/a
Electric Consumption Tax	6,344,187	6,258,150	6,285,323	6,073,712
Other Revenue	360,933	288,579	515,220	672,438
TOTAL	1,243,345,494	1,281,011,866	1,319,445,402	1,181,848,902

Voting Sheets

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 1622-FN-A-L

BILL TITLE: repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2012.

DATE: January 26, 2010

LOB ROOM: 202

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. Almy

Seconded by Rep. Mack

Vote: 10-6 (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: NO

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 1622-FN-A-L

BILL TITLE: repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2012.

DATE: 1/26/10

LOB ROOM: 202

Amendments:

Sponsor: Rep.

OLS Document #:

Sponsor: Rep.

OLS Document #:

Sponsor: Rep.

OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. *A. Long*

Seconded by Rep. *Made*

Vote: *10/16* (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

~~CONSENT CALENDAR VOTE:~~ *Reginald Calende*

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

WAYS AND MEANS

Bill #: HB 1622 Title: respecting certain tax & fee increases, ..

PH Date: 1, 19, 10

Exec Session Date: 1, 26, 10

Motion: FTL

Amendment #: _____

MEMBER	YEAS	NAYS
Almy, Susan W, Chairman	✓	
Hatch, William A, V Chairman	✓	
Davis, Frank W	✓	
Butynski, William, Clerk	✓	
Vachon, Dennis P	✓	
Shattuck, Gilman	✓	
Kelley, John D	✓	
Mack, Ron J	✓	
Johnson, William G	✓	
Price, Susan G		
Walsh, Robert M	✓	
Major, Norman L		✓
Griffin, Mary E <i>Wegle</i>		✓
Lockwood, Priscilla P		
Boutin, David R		
Bettencourt, David J		✓
Ober, Russell T		
Sapareto, Frank V		✓
Ulery, Jordan G		✓
Osgood, Joe		✓
	<u>10</u>	<u>6</u>
TOTAL VOTE:		

Committee Report

REGULAR CALENDAR

January 28, 2010

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Majority of the Committee on WAYS AND MEANS
to which was referred HB1622-FN-A-L,**

**AN ACT repealing certain tax and fee increases in the
2010-2011 budget on July 1, 2012. Having considered
the same, report the same with the following**

**Resolution: RESOLVED, That it is INEXPEDIENT TO
LEGISLATE.**

Rep. Susan W Almy

FOR THE MAJORITY OF THE COMMITTEE

**MAJORITY
COMMITTEE REPORT**

Committee: **WAYS AND MEANS**
Bill Number: **HB1622-FN-A-L**
Title: **repealing certain tax and fee increases in the
2010-2011 budget on July 1, 2012.**
Date: **January 28, 2010**
Consent Calendar: **NO**
Recommendation: **INEXPEDIENT TO LEGISLATE**

STATEMENT OF INTENT

The majority of the committee reaffirms the long-standing principle that our state budget is biennial. The budget, which included the taxes and fees addressed in this bill, was adopted after the normal and typical legislative process for adopting a budget, and should not be changed at this time. Every reduction in revenues requires a further cut in services to our fellow citizens who are struggling to survive this great recession. Service cuts now hurt households and businesses both now and in our future prosperity. The budget was a careful balance between the pain of service cuts and the pain of revenue increases.

Vote 10-6

Rep. Susan W Almy
FOR THE MAJORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

WAYS AND MEANS

HB1622-FN-A-L, repealing certain tax and fee increases in the 2010-2011 budget on July 1, 2012.
INEXPEDIENT TO LEGISLATE.

Rep. Susan W Almy for the **Majority** of WAYS AND MEANS. The majority of the committee reaffirms the long-standing principle that our state budget is biennial. The budget, which included the taxes and fees addressed in this bill, was adopted after the normal and typical legislative process for adopting a budget, and should not be changed at this time. Every reduction in revenues requires a further cut in services to our fellow citizens who are struggling to survive this great recession. Service cuts now hurt households and businesses both now and in our future prosperity. The budget was a careful balance between the pain of service cuts and the pain of revenue increases.

Vote 10-6.

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

COMMITTEE: W&M
BILL NUMBER: HB 1622
TITLE: repealing ... 2010-11 budget 7/1/12
DATE: 1/26/10 CONSENT CALENDAR: YES NO

- OUGHT TO PASS
 OUGHT TO PASS W/ AMENDMENT
 INEXPEDIENT TO LEGISLATE
 RE-REFER
 INTERIM STUDY (Available only 2nd year of biennium)

Amendment No.

STATEMENT OF INTENT:

HB1622 ITL

The majority of the committee reaffirms the long-standing principle that our state budget is biennial. The budget, which included the taxes and fees addressed in this bill, was adopted after the normal and typical legislative process for adopting a budget, and should not be changed at this time. Every reduction in revenues requires a further cut in services to our fellow citizens who are struggling to survive this great recession. Service cuts now hurt households and businesses both now and in our future prosperity. The budget was a careful balance between the pain of service cuts and the pain of revenue increases.

SWA

COMMITTEE VOTE: 10-6

- Copy to Committee Bill File
- Use Another Report for Minority Report

RESPECTFULLY SUBMITTED,

Rep. *Jessie Willey*
For the Committee *SWA*

MINORITY REPORT

COMMITTEE: WAYS AND MEANS
 BILL NUMBER: HB 1622
 TITLE: REPEALING CERTAIN TAX AND FEE INCREASES
IN THE 2010-2011 BUDGET ON JULY 1, 2012
 DATE: 1/26/2010 CONSENT CALENDAR: YES NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- RETAINED
- INTERIM STUDY (Available only 2nd year of biennium)

Amendment No.

STATEMENT OF INTENT:

COMMITTEE VOTE: 10/6

- Copy to Committee Bill File
- Use Another Report for Minority Report

RESPECTFULLY SUBMITTED,
(Ch. H. Mejer for Rep. J. Osgood)
 Rep. JOE OSGOOD
 For the Committee

Moynihan, Barbara

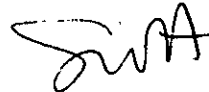
From: joejcc@myfairpoint.net
Sent: Tuesday, January 26, 2010 3:14 PM
To: Moynihan, Barbara
Subject: Minority HB1622

MINORITY REPORT
HB1622

Rep. Joe Osgood for the Minority of the committee. It is the opinion of the minority of the committee that this bill contains repeals of numerous taxes and fees, including the campsite tax, that were put in place without proper notice or hearings for the public or business community bypassing the normal legislative process. One could argue that the repeal of these taxes and fees would tie the hands of the state. We the minority would argue that these new taxes and fees have harmed the public and business community.

HB 1622 Min. OTP REG. CALENDAR

It is the opinion of the minority of the committee that this bill contains repeals of numerous taxes and fees, including the campsite tax, that were put in place without proper notice or hearings for the public or business community bypassing the normal legislative process. One could argue that the repeal of these taxes and fees would tie the hands of the state. We the minority would argue that these new taxes and fees have harmed the public and business community.

A handwritten signature in black ink, appearing to be 'SWA', is located in the lower right quadrant of the page.