# Bill as Introduced

#### HB 638-FN-A - AS INTRODUCED

#### 2009 SESSION

09-0611 09/01

#### HOUSE BILL 638-FN-A

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AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

SPONSORS: Rep. Butynski, Ches 4; Rep. Hatch, Coos 3; Rep. Bridgham, Carr 2; Rep. Pilliod, Belk 5; Rep. Emerton, Hills 7

COMMITTEE: Ways and Means

#### ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

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removed from current law appears [in brackets and struckthrough.]Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

#### HB 638-FN-A - AS INTRODUCED

#### STATE OF NEW HAMPSHIRE

#### In the Year of Our Lord Two Thousand Nine

AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

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

1 1 Tobacco Tax Increased. 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 [\$1.33] \$2.33 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.

2 Distribution of Funds. Amend RSA 78:32 to read as follows:

10 78:32 Distribution of Funds.

I. The commissioner shall determine the additional amount of revenue produced by any additional tax in excess of 37 cents and up to and including 42 cents for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes, on all tobacco products sold at retail in this state imposed by RSA 78:7 and shall certify such amount to the state treasurer by October 1 of each year for deposit in the [education trust fund established by RSA 198:39] comprehensive cancer plan fund established pursuant to RSA 126-A:64.

18 II.(a) The commissioner shall determine the additional amount of revenue 19 produced by any additional tax in excess of 42 cents for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less 21 than 20 cigarettes, on all tobacco products sold at retail in this state imposed by RSA 78:7 22 and shall certify such amount to the state treasurer by October 1 of each year for deposit in 23 the education trust fund established by RSA 198:39.

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

Comprehensive Cancer Plan Fund. Amend the introductory paragraph of RSA 126-A:64 to
 read as follows:

<sup>9</sup> 

#### HB 638-FN-A - AS INTRODUCED - Page 2 -

1 126-A:64 Comprehensive Cancer Plan Fund. There is hereby established in the office of the 2 state treasurer the comprehensive cancer plan fund, to be administered by the department of health 3 and human services. A portion of tobacco tax revenues shall be deposited annually in the fund, pursuant to RSA 78:32, I. The department is authorized to accept public sector and private 4 5 sector grants, gifts, donations, and appropriations for deposit into the fund. The fund shall be 6 nonlapsing and continually appropriated to the department, and shall be used to implement the 7 provisions of the New Hampshire comprehensive cancer plan as developed by the New Hampshire comprehensive cancer collaboration. The fund shall be expended annually for the following 8 9 purposes, with allocations determined by the comprehensive cancer plan oversight board:

4 Applicability. Section 1 of this act shall apply to all persons licensed under RSA 78:2. Such persons shall inventory all taxable tobacco products in their possession and file a report of such inventory with the department of revenue administration on a form prescribed by the commissioner within 20 days after the effective date of this act. The tax rate effective July 1, 2009 shall apply to such inventory and the difference, if any, in the amount paid previously on such inventory and the treated as a tax return for the purpose of computing penalties under RSA 21-J.

17 5 Effective Date. This act shall take effect July 1, 2009.

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#### HB 638-FN-A - AS INTRODUCED - Page 3 -

LBAO 09-0611 01/22/09

#### HB 638-FN-A - FISCAL NOTE

AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

#### FISCAL IMPACT:

The Office of Legislative Budget Assistant is unable to complete a fiscal note for this bill as it is awaiting information from the Department of Revenue Administration. When completed, the fiscal note will be forwarded to the House Clerk's Office.

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#### HB 638-FN-A - AS INTRODUCED - Page 3 -

LBAO 09-0611 Revised 03/02/09

#### HB 638 FISCAL NOTE

## AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

#### FISCAL IMPACT:

The Department of Revenue Administration states this bill will decrease state general fund revenue by \$27,324,977 in FY 2010 and each year thereafter. This bill will increase restricted education trust fund revenue by \$6,331,289 in FY 2010 and decrease restricted education trust fund revenue by \$5,668,711 in FY 2011 and each year thereafter. This bill increases restricted cancer fund revenue by \$3,162,018 in FY 2010 and each year thereafter. This bill has no fiscal impact on county and local revenue and state, county, and local expenditures.

#### **METHODOLOGY:**

The Department of Revenue Administration states this bill increases the tobacco tax rate from \$1.33 per package to \$2.33 per package. Tax revenue produced up to 37 cents per package will be deposited in the general fund, tax revenue produced in excess of 37 cents and up to and including 42 cents per package will be deposited in the comprehensive cancer plan fund, and tax revenue in excess of 42 cents for each package will be deposited in the education trust fund.

The Department states the current tobacco tax rate of \$1.33 results in tax revenue of approximately \$187,932,579 annually. According to the NHDRA Tobacco Tax Increase Model, an increase in the rate from \$1.33 to \$2.33 per pack will result in tax revenues of approximately \$158,100,909 annually, resulting in a net loss of \$29,831,670 annually (\$187,932,579 - \$158,100,909). The schedule below represents the annual anticipated revenue resulting from this bill with the applicable distributions based on percentages of the \$2.33 per package tobacco tax:

		Current	P	roposed	Effect
General Fund	28%	\$52,621,122	16%	\$25,296,145	(\$27,324,977)
Education Trust Fund	72%	\$135,311,457	82%	\$129,642,746	(\$5,668,711)
Cancer Fund	0%	\$0	2%	\$3,162,018	\$3,162,018
Total	100%	\$187,932,579	100%	\$158,100,909	(\$29,831,670)

#### HB 638-FN-A - AS INTRODUCED - Page 4 -

The Department states the tobacco tax rate increase results in a decrease in tobacco sales due to price elasticity and the loss of cross border sales. Also, there are 12,000,000 packages of cigarette inventory currently in the market place in which the \$1 increase will apply to, generating \$12,000,000 in additional tax revenue deposited in the education trust fund in FY 2010. The following schedule represents the impact on revenue from the proposed tobacco tax in FY 2010 through FY 2013:

	FY 2010	FY 2011	FY 2012	FY 2013
General Fund (16%)	\$25,296,145	\$25,296,145	\$25,296,145	\$25,296,145
Education Trust Fund (82%)	\$129,642,746	\$129,642,746	\$129,642,746	\$129,642,746
Current Inventory	\$12,000,000			
Cancer Fund (2%)	\$3,162,018	\$3,162,018	\$3,162,018	\$3,162,018
Proposed Revenues	\$170,100,909	\$158,100,909	\$158,100,909	\$158,100,909
Less: Current Revenues	\$187,932,579	\$187,932,579	\$187,932,579	\$187,932,579
Revenue Decrease	(\$17,831,670)	(\$29,831,670)	(\$29,831,670)	(\$29,831,670)

The Department states this bill will decrease state general fund revenue by \$27,324,977 in FY 2010 and each year thereafter. This bill will increase restricted education trust fund revenue by \$6,331,289 in FY 2010 and decrease restricted education trust fund revenue by \$5,668,711 in FY 2011 and each year thereafter. This bill will increase restricted cancer fund revenue by \$3,162,018 in FY 2010 and each year thereafter.

# Amendments

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0563h 05/09

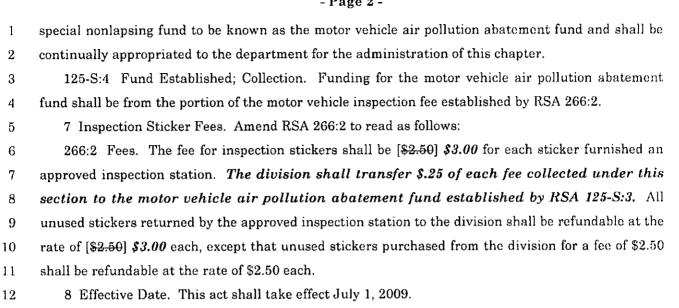
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#### Amendment to HB 638-FN-A

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1	Amend the title of	the bill by replacing it with the following:
2		
3 4 5 6	AN ACT	increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing the motor vehicle air pollution abatement fund.
7	Amend the bill by	replacing all after section 4 with the following:
8	U U	
9	5 New Subp	aragraph; General Revenue Exemptions; Motor Vehicle Air Pollution Abatement
10	Fund. Amend RS	A 6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:
11	(2'	77) Funds deposited in the motor vehicle air pollution abatement fund established
12	in RSA 125-S:3.	
13	6 New Chapt	ter; Motor Vehicle Air Pollution Abatement Fund. Amend RSA by inserting after
14	chapter 125-R the	following new chapter:
15		CHAPTER 125-S
16		MOTOR VEHICLE AIR POLLUTION ABATEMENT FUND
17	125-S:1 Pur	pose. The general court finds that emissions of air contaminants from motor
18	vehicles represent	t a potential serious health problem to the citizens of New Hampshire and a threat
19	to the air quality	of the state. The purpose of this chapter is to establish a fund to be used for costs
20	incurred by the d	epartment of environmental services in the prevention and abatement of emissions
21	of air contaminan	ts from motor vehicles registered for on-road use in the state of New Hampshire.
22	125-S:2 Defir	nitions. In this chapter:
<b>23</b>	I. "Depar	tment" means the department of environmental services.
24	II. "Mot	or vehicle inspection fee" means the fee collected by the department of safety
25	pursuant to RSA	266:2.
26	III. "Mob	ile source" means, for the purposes of this chapter, any motor vehicle registered for
27	on-road use by th	e department of safety, division of motor vehicles.
28	125-S:3 Fund	d Established. There is established a motor vehicle air pollution abatement fund,
29	which shall be ad	lministered by the department of environmental services. This fund shall be used
30	for costs incurred	I by the department in the course of carrying out activities that are designed to
31	reduce air polluti	on in the state from the mobile source sector. All fees and monetary grants, gifts,
32	donations, or int	erest generated by these funds shall be deposited with the state treasurer in a

#### Amendment to HB 638-FN-A - Page 2 -



2009-0563h

#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

11. Establishes a motor vehicle air pollution abatement fund, increases the fee for motor vehicle inspection stickers, and requires that a portion of the increase be used by the department of environmental services to reduce air pollution in the state from motor vehicles registered for on-road use.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0573h 04/09

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#### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and amending the department of transportation's oversize and overweight permit fee schedule.
7	Amend the bill by replacing all after section 4 with the following:
8	
9	5 Equipment of Vehicles; Permit Fees. Amend RSA 266:22 to read as follows:
10	266:22 Permit Fees. Before any special permit authorized by RSA 266:24 is issued, the
11	commissioner of transportation shall collect fees as follows:
12	I. Each permit for either over-length, over-width or over-height or any combination thereof,
13	[ <del>\$6</del> ] <i>\$9</i> ;
14	II. Each permit for vehicle and load over-weight, fee based on the following schedule:
15	vehicle and load over registered weight but not exceeding 50,000 pounds, [\$5.50] \$9; 50,001 pounds
16	to 60,000 pounds, [ <del>\$6.50</del> ] <i>\$11</i> ; 60,001 pounds to 70,000 pounds, [ <del>\$7.50</del> ] <i>\$13</i> ; 70,001 pounds to 80,000
17	pounds, [ <del>\$8.50</del> ] <i>\$15</i> ; 80,001 pounds to 90,000 pounds, [ <del>\$9.50</del> ] <i>\$17</i> ; 90,001 pounds to 100,000 pounds,
18	[ <del>\$10.50</del> ] <i>\$19</i> ; and for each additional 10,000 pounds [ <del>\$2</del> ] <i>\$3.50</i> shall be added to the above rate;
19	III. Provided a special annual oversize permit may be issued to a person to cover all types
20	of oversize moves made within a radius of 100 miles from the person's home location for a fee of
21	[\$60] \$90 for each unit. Permits issued under the provisions of this paragraph may be issued for
22	such time as the commissioner of transportation may determine.
23	IV. Provided further that a special annual oversize permit may be issued to a person to
24	cover all types of <i>oversize</i> moves for a fee of [\$115] \$180 for each unit. Each permit issued under
25	the provisions of this paragraph shall be issued for one year;
26	IV-a. Provided further that a book of 25 "in-transit" permits may be issued for a fee
27	of \$75. Applicants may request authorization of an in-transit permit from the permit office
28	for annual permits, supplemental permits, or single trip permits. Permit fees for single
29	trip permits shall be collected pursuant to paragraphs I and II for each authorized in-
30	transit permit;
31	IV-b. Provided further that the department may provide specialized engineering
32	review of proposed travel over weight-limited posted bridges or for supermoves for a fee of

#### Amendment to HB 638-FN-A - Page 2 -

- 1 *\$65 per hour. All fees collected shall be deposited in the highway fund.*
- 2 V. The provisions of this section shall not apply to any special permit authorized by
- 3 RSA 266:24 issued for farm equipment.

4 6 Effective Date. This act shall take effect July 1, 2009.

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2009-0573h

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#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also amends the department of transportation's oversize and overweight permit fee schedule.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0577h 03/09

#### Amendment to HB 638-FN-A

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1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and relative to fees for certain food and beverage licenses.
7	Amend the bill by inserting after section 4 the following and renumbering the original section 5 to
8	read as 9:
9	
10	5 Department of Health and Human Services; Homestead Food License. Amend RSA 143-A:12,
11	II to read as follows:
12	II. There is hereby established a 2-level homestead license. [For a level one-license, a-one-
13	time fee of \$25 shall be paid-to the department of health and human services.—The level-2 homestead
14	license shall be based on gross sales.] Fees for each level shall be established by rule under
15	RSA 143-A:13, V. It shall be unlawful for a processor or a manufacturer to operate a homestead
16	without a homestead license as required under this subdivision. The commissioner and the
17	commissioner of the department of agriculture, markets, and food shall administer the homestead
18	licensure required under this subdivision.
19	6 Department of Health and Human Services; Homestead Food License; Rulemaking. Amend
20	RSA 143-A:13, V to read as follows:
<b>21</b>	V. Fees for $[a]$ level 1 and 2 [license] licenses, including application fees and fees for
22	renewal.
23	7 Manufacture and Sale of Beverages. Amend RSA 143:12 to read as follows:
24	143:12 Registration by Nonresident Vendors. No beverage or beverage concentrate, for retail
25	sale, manufactured out of the state, shall be sold or offered for sale within the state unless the same
26	has first been registered by its manufacturer or by the manufacturer's agent with the department of
<b>27</b>	health and human services. Such registration shall be in form similar to that provided in
28	RSA 143:11 and shall be issued subject to suspension, revocation, and cancellation as elsewhere
29	specified in this subdivision for licenses. An annual registration fee [of \$140] established by rule
30	under RSA 143:6, II(a), to defray the cost of inspection and analysis of all the products of the same
31	manufacturing plant, shall be paid to the department of health and human services by the
32	manufacturer, importer, agent, or vendor.

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#### Amendment to HB 638-FN-A - Page 2 -

1	8 Department of Health and Human Services; Manufacture and Sale of Beverages; Rulemaking.
2	
3	Amend RSA 143:6, II(a) to read as follows:
4	
5	(a) Licenses, license classes, and fees under RSA 143:11 and RSA 143:12.

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#### Amendment to HB 638-FN-A - Page 3 -

2009-0577h

#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. This bill also makes changes in the fees for level 1 of the homestead license and the nonresident registration fee for the manufacture and sale of beverages.

# Committee Minutes

#### HOUSE COMMITTEE ON WAYS AND MEANS

#### FULL COMMITTEE WORK SESSION ON HB 638

BILL TITLE: 0572 driveway permits

DATE: 3/12/09

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LOB ROOM: 202 Time Public Hearing Called to Order: 2:38 p.m.

Time Adjourned: 2.56 p.m.

(please circle if present)

<u>Committee Members</u>: 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. M. Smith, S. Almy

#### TESTIMONY

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

\*Jeff Brillhart and Mike Pillsbury, DOT, submitted written testimony

Gary Abbot, representing Associated General Contractors of NH

-like the proposed scale of trips and will send the information to members and provide feedback to subcommittee meeting on Monday.

Respectfully submitted,

Million Bityndu

Rep. Wm. Butynski, Clerk of the Committee

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### SIGN UP SHEET

To Register Opinion If Not Speaking

3/12/09 12h 0. **................**# Date **C** Macp & Committee

\*\* Please Print All Information \*\*

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3/12/09

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0572h 04/09

#### Amendment to HB 638-FN-A

1	Amend the title of	the bill by replacing it with the following:
2		
3 4 5 6 7	AN ACT	increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing a fee for the costs of performing engineering reviews and construction inspections associated with the issuance of driveway permits.
8	Amend the bill by	replacing all after section 4 with the following:
9		
10	5 New Subpa	ragraph; Driveways and Other Accesses to the Public Way. Amend RSA 236:13, III
11	by inserting after	subparagraph (c) the following new subparagraph:
12	(d) T	he department of transportation may charge a fee to cover costs expended to
13	perform engineeri	ng reviews and construction inspections associated with the issuance of driveway
14	permits required	under this section. The fee for work performed by department technical and
15	engineering perso	nnel shall be \$65 per hour, and in no case shall the total fee exceed \$6,500. The fee
16	for work performe	ed by consultants engaged by the department to assist with this work shall be the
17	actual costs charg	ed by the consultant. The actual fee for department of transportation hours and
18	consultant work fo	or any single permit application shall not exceed \$25,000. All fees collected under
19	this subparagraph	a shall be deposited in the highway fund.
20	6 New Parag	raph; Department of Transportation; Required Rulemaking. Amend RSA 21-L:12
21	by inserting after	paragraph X the following new paragraph:
22	X-a. Fees	for driveway construction permits pursuant to RSA 236:13, III(d).

23 7 Effective Date. This act shall take effect July 1, 2009.

#### Amendment to HB 638-FN-A - Page 2 -

2009-0572h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a fee for the costs of performing engineering reviews and construction inspections associated with the issuance of driveway permits, and requires such fees to be deposited into the highway fund.

3/12/05 - A mendmit # 0572 (w) \$ HE 638 (h) on "... drivernes permits"

MT Amendment to HB 2

109 New Subparagraph; Driveways and Other Accesses to the Public Way. Amend RSA 236:13, III by inserting after subparagraph (c) the following new subparagraph:

(d) The department of transportation may charge a fee to cover costs expended to perform engineering reviews and construction inspections associated with the issuance of driveway permits required under this section subparagraphs III (a) and (b) associated with the issuance of driveway permits for access to a proposed commercial or industrial enterprise, or to a subdivision, that require a traffic impact study to consider traffic impacts that approach or exceed 100 or more trip ends (total entering plus exiting volume) at the site drive in the peak traffic flow hour, or at a location in high traffic area within 1000 feet of a signalized intersection. The fee for work performed by department technical and engineering personnel shall be \$65 per hour., and in no case shall the total fee exceed \$6,500. shall be assessed in accordance with the following schedule:

Less than 100 trips ends	\$0 1- Denut in medul four
100-300 trip ends	\$ 7.500 - ver, Runden Lotta ; dure the
301-600 trip ends	\$0 \$7,500 - vg, Rumlin Renuts m midul four \$15,000 - vg, Consnernin etcos; durezti \$20,000 - vg, Simel Will Mart \$20,000 - vg, Simel Will Mart
601-900 trip ends	\$20,000 - 24. Since with ant
901-1200 trip ends	\$25,000~**
1201 or more trip ends	\$35,000-29. Outellas

The fee for work performed by consultants engaged by the department to assist with this work shall be the actual costs charged by the consultant. The actual fee for department of transportation hours and consultant work for any single permit application shall not exceed \$25,000. All fees collected under this subparagraph shall be deposited in the highway fund.

110 New Paragraph; Department of Transportation; Required Rulemaking. Amend-RSA 21-L:12 by inserting after paragraph X the following new paragraph: X-a. Fees for driveway construction permits pursuant to RSA 236:13, III(d).

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#### HOUSE COMMITTEE ON WAYS AND MEANS

#### FULL COMMITTEE WORK SESSION ON HB 638

BILL TITLE: 0562h DES subsurface

DATE: 3/12/09

LOB ROOM: 202 Time Public Hearing Called to Order: 3:07 p.m.

Time Adjourned: 3:40 p.m.

(please circle if present)

<u>Committee Members</u>: 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. M. Smith, S. Almy

#### TESTIMONY

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

\*Tom Burack, Commissioner of DES, Harry Stewart, Susan Carlson, Randy Pelletier, all of DES -Commissioner Burack's handout includes a new amendment

-believes these programs should be fee funded, rather than funded by the General Fund Harry Stewart, DES, spoke on new amendment to Amend. 0562h

Respectfully submitted,

WMian Butynchie

Rep. Wm. Butynski, Clerk of the Committee

235 PM A menoment # 0572 h - fee her corto of furformed engineery ". drivery lounds Sur Abbout Amended Ceneral Contraitors MAH - Labre the proposed wale of Thiles provide & will cend the information & members and provide feedback to 25 pm Subcommittee and Mondage 3:07 PM Amendment # 0.562 (h) - relative to the DOTES unbynulace systems program " by 10654 hours, + #12000000 mous 3, Agens 44 A DESComminist Tom Buracle Having Sterrad Sucon Carlier al 1125 - Bomm? Buracke handout includes a new Amedmint believe the for for charded be fee funded - Harry Stewart on new Amendant & Amendiant # 05014 - And Chiter ADES Serpender & gratered -340 pm



3/12/09 - Amindmit # 0562(h) A H3638 The State of New Hampshire Fitus HANDOUT INCLUDES NEW AMENDMENT DEPARTMENT OF ENVIRONMENT



#### Thomas S. Burack, Commissioner

March 12, 2009

The Honorable Susan W. Almy, Chairman House Ways and Means Committee Rooms 202, Legislative Office Building Concord, NH 03301

Subject: HB 2, Sections 69-70 (Amendment Number 0562h) relative to subdivision fees and environmental services' subsurface systems program.

Dear Chairman Almy:

Thank you for the opportunity to comment on HB 2, Sections 69-70 (Amendment 0562h), which increases subsurface system design review and subdivision fees, and creates a dedicated Subsurface Systems Fund. The Department of Environmental Services (DES) strongly supports Amendment 0562h with an amendment (copy attached) which broadens the fees that support the proposed Subsurface Systems Fund to be consistent with how the program is currently funded. With the proposed DES amendment, the Amendment will meet the primary objectives of ensuring that this program will not operate at a loss to the general fund during the next biennium and will be managed as a dedicated fee account independent of the general fund in the future.

The original language of Amendment 0562h inadvertently did not include all the fees that currently support the program and which would be appropriate for inclusion to meet the Amendment's objectives. In addition to the subdivision application fees included in the original language, other application fees in the existing statute that should be included are for septic systems, as well as permits for designers and installers. The proposed amendment also includes a proposed fee increase for septic systems applications consistent with the subdivision applications fees that are set by regulations. With the recommended amendment, Amendment 0562h will eliminate the costs to the general fund of the Subsurface Systems Program.

The Subsurface System Program provides capacity for DES to implement New Hampshire's septic system program as required by RSA 485-A. Program activities include septic system and subdivision plan reviews, new system inspections, designer and installer permitting, and compliance activities to ensure that systems are installed properly and that failed systems that create public health and environmental problems are replaced. The attached chart provides an 18-year history of subdivision and septic system applications for the period from State FY 1992 through FY 2009 (projected). This chart shows the cyclical nature of program activity, hence program revenues, with the economy. Over this 18-year period, applications for subsurface systems and subdivision units ranged from a high of 15,233 in 2005 to a projected low of 5,559 in 2009. During peak economic periods when development is booming, revenues exceed expenses and the subsurface systems program has provided positive cash flow to the state general fund, whereas, during recessions, such as we are currently experiencing, the program loses money. Amendment Number 0562h serves to ensure that the program will have a positive cash flow in FY 2010-2011 and will not be a burden to the general fund in the future.

	Number of Units	FY 2009		FY 2010	
		Unit Fee	Total	Proposed Unit Fee	Total
Estimated Revenues:					
Subsurface Systems	3963	\$150	\$594,450	\$300	\$1,188,900
Subdivisions	1596	\$150	\$239,400	\$300	\$ 478,800
Designer and Installers	3800	\$40	\$152,000	\$40	\$ 152,000
Total			\$985,850		\$1,819,700
F	105				
Total Estimated Expenses /,			\$1,636,720		\$1,815,000
Net(Revenues-Expenses)			(\$ 650,870)		\$4,700
Annual Budget			\$2,027,699		\$2,134,718

A comparison of the revenues, expenses and budgets for FY 2009 and 2010 is provided in the table below.

For both FY 2009 and FY 2010, the annual budget as presented in the table is greater than the estimated total annual expenses because, for both years, actual program staffing will be lower than full program staffing. In fact, at this time, the Subsurface System Bureau has 5 vacant positions out of 24 total positions because we have reduced staff by attrition over the course of FY 2009 by leaving permitting-related positions unfilled in recognition of the slow economy. Even with these vacancies, in FY 2009, we project an operating loss to the general fund of just over \$650,000. With the fee increase, at the existing staffing level including increased staff costs attributable largely to statutory increases in salaries and benefits, the Subsurface Systems Bureau would be expected to effectively "break even" during FY 2010. Please note that this assumes that the very low activity levels of FY 2009 for new systems will continue through FY 2010. It also assumes no fee revenues from replacements systems, which we intend to require by rule clarification in FY 2010, and could raise in the order of \$300,000 (at assumed activity level of 1,000 systems/year). Therefore, these revenue projections are probably conservative. Also, as the economy heats up, revenues will increase first and then ultimately we will need to systematically refill vacant Subsurface Bureau positions to perform necessary application processing, plan reviews, permitting and site inspections.

In conclusion, the creation of a dedicated Subsurface Systems Fund with the proposed fee increases will permanently eliminate the cost burden of this program on the state general fund. Also, changing this program from a general fund program to a fee-funded program would make the program's funding structure more consistent with other development permitting programs at DES including the Terrain Alteration Program, the Shoreland Program, and portions of the Wetlands Program. This consistency will be very beneficial as DES moves toward unified, more streamlined permitting processes in the future.

Thank you again for this opportunity to comment on Amendment 0562h. Please do not hesitate to call either me at 271-2958, or Rene Pelletier at 271-2951, if you have any questions or need additional information.

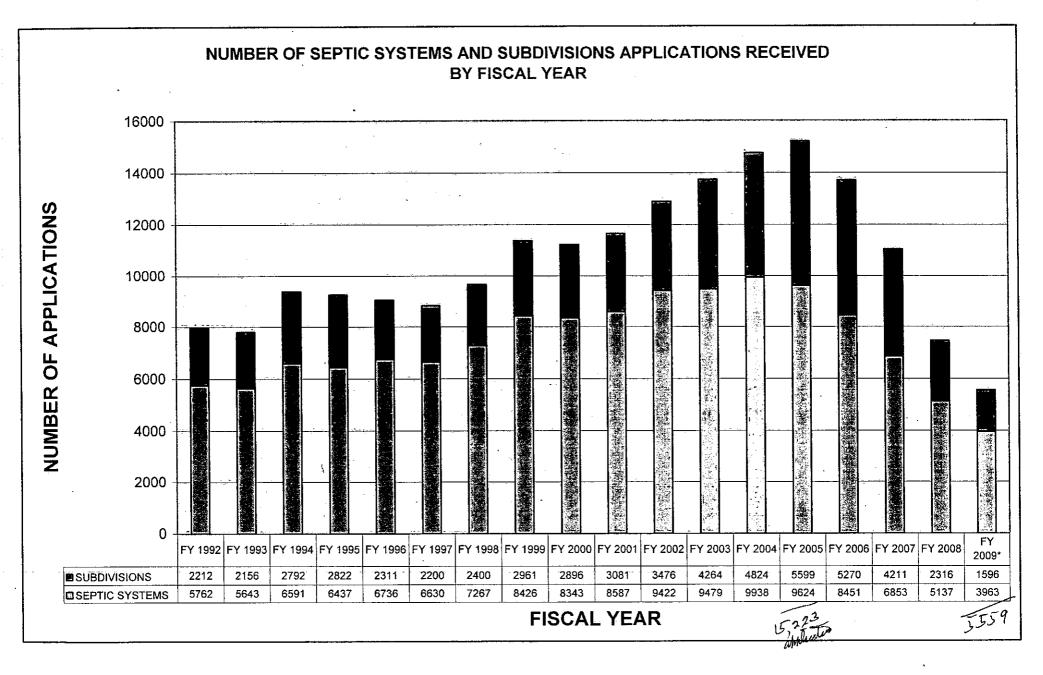
Very truly yours, Burada Thamas &

Thomas S. Burack, Commissioner

Attachments

Cc: Katherine Peters, Office of Governor Lynch

### NEW HAMPSHIRE DEPARTMENT OF ENVIRONMENTAL SERVICES SUBSURFACE SYSTEMS BUREAU



\* NOTE: THE NUMBERS FOR FY 2009 3RD AND 4TH QUARTERS ARE ESTIMATED

#### PROPOSED AMENDMENT TO AMENDMENT 0562h FOR THE ESTABLISHMENT OF SUBSURFACE SYSTEMS FUND AND RELATED FEE INCREASE

#### 1. Amend RSA 485-A: 30 to read as follows:

#### 485-A:30 Fees. -

I. Any person submitting plans and specifications for a subdivision of land shall pay to the department a fee of \$150 \$300 per lot. Said fee shall be for reviewing such plans and specifications and making site inspections. Any person submitting plans and specifications for sewage or waste disposal systems shall pay to the department a fee of \$140 \$300 for each system. Said fee shall be for reviewing such plans and specifications, making site inspections, the administration of sludge and septage management programs, and for establishing a system for electronic permitting for waste disposal systems, subdivision plans, and for permits and approvals under the department's land regulation authority. The fees required by this paragraph shall be paid at the time said plans and specifications are submitted and shall be deposited with the treasurer as unrestricted revenue. in the subsurface systems fund established in paragraph  $I-b_a$ . For the purposes of this paragraph, the term ""lot" shall not include tent sites or travel trailer sites in recreational parks which are operated on a seasonal basis for not more than 9 months per year.

I-a. In addition to fees required under paragraph I, any person submitting plans and specifications for sewage or waste disposal-systems shall pay to the department a fee of \$10 for each system. Said fee shall be for supporting a general funded position at the department to advocate for and implement long-term septage disposal solutions in partnership with New Hampshire municipalities. In the event and to the extent the department is able to use funds from sources other than the general fund to support the position, it shall receive from the general fund an amount equivalent to the fees collected under this paragraph, in addition to any other appropriations, for use in the septage handling and treatment facilities grant program to municipalities under RSA-486:3, III. The fees required by this paragraph shall be paid at the time said plans and specifications are submitted and shall be deposited with the state treasurer as unrestricted revenue.

I-a. There is hereby established the subsurface systems fund into which the fees collected under paragraph I shall be deposited. The fund shall be a separate, nonlapsing fund, continually appropriated to the department for the purpose of paying all costs and salaries associated with the subsurface systems program.

I-b. Beginning October 1, 2009 and each fiscal quarter thereafter, the department shall submit a quarterly report to the house and senate finance committees, the house resources, recreation, and economic development committee, and the senate energy, environment, and economic development committee relative to administration of the subsurface systems program. New Subparagraph; Dedicated Fund; Subsurface Systems Fund Added. Amend RSA 6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:

... (277) Moneys deposited in the subsurface systems fund, under RSA 485-A:30, I-b.

2. Amend RSA 485-A: 30, I (a) to read as follows:

#### 485-A:36 System Installer Permit. –

I. (a) No person shall engage in the business of installing subsurface sewage or waste disposal systems under this subdivision without first obtaining an installer's permit from the department. The permit holder shall be responsible for installing the subsurface sewage or waste disposal system in accordance with the intent of the approved plan. The department shall issue an installer's permit to any person who submits an application provided by the department, pays a fee of \$80 and demonstrates a sound working knowledge of RSA 485-A:29-35 and the ability to read approved waste disposal plans. The department shall require an oral or written examination or both to determine who may qualify for an installer's permit. Individuals who have been actively engaged in the business of installing systems for at least 12 months prior to January 1, 1980, shall not be required to submit to such examination, but shall be issued a permit upon filing an application and paying the initial fee, if application is made before June 30, 1980. Permits shall be issued from January 1 and shall expire December 31 of every other year. Permits shall be renewable upon proper application, payment of a biennial fee of \$80, and documentation of compliance with the continuing education requirement of subparagraph (b). The installer's permit may be suspended, revoked or not renewed for just cause, including, but not limited to, the installation of waste disposal systems in violation of this subdivision or the refusal by a permit holder to correct defective work. The department shall not suspend, revoke or refuse to renew a permit except for just cause until the permit holder has had an opportunity to be heard by the department. An appeal from such decision to revoke, suspend or not renew a permit may be taken pursuant to RSA 21-0:14. All fees shall be deposited with the state treasurer as unrestricted-revenue. in the subsurface systems fund established in RSA 485-A:30, I-V

#### 3. Amend RSA 485-A: 35, II to read as follows:

I. (a) All applications, plans, and specifications submitted in accordance with this chapter for subsurface sewage or waste disposal systems shall be prepared and signed by the person who is directly responsible for them and who has a permit issued by the department to perform the work. The department shall issue a permit to any person who applies to the department, and pays a fee of \$80 and who has demonstrated a sound working knowledge of the procedures and practices required in the site evaluation, design, and operation of subsurface sewage or waste disposal systems. The department shall require an oral or written examination or both to determine who may qualify for a permit. Permits shall be issued from January 1 and shall expire December 31 of every other year. Permits shall be renewable upon proper application, payment

of a biennial fee of \$80, and documentation of compliance with the continuing education requirement of subparagraph (b). A permit issued to any person may be suspended, revoked or not renewed only for just cause and after the permit holder has had a full opportunity to be heard by the department. An appeal from a decision to revoke, suspend or not renew a permit may be taken pursuant to RSA 541. All fees shall be deposited in the subsurface systems fund established in RSA 485-A:30,  $I_7$ 

II. Any person who desires to submit plans and specifications for a sewage or waste disposal system for the person's own domicile shall not be required to obtain a permit under this paragraph provided that the person attests to eligibility for this exemption in the application for construction approval. The commissioner shall adopt rules, prepared under the supervision of a professional engineer licensed to practice engineering in the state of New Hampshire, pursuant to RSA 541-A, relative to requiring a permit holder to be a licensed professional engineer with a civil or sanitary designation in order to submit applications for construction approval in certain complex situations. All fees collected pursuant to this paragraph shall be deposited with the state treasurer as unrestricted revenue. in the subsurface systems fund established in RSA 485-A:30, I-b/

### SIGN UP SHEET

To Register Opinion If Not Speaking

R/12 Dog Bill # 0562h Date Marpy Committee \_

\*\* Please Print All Information \*\*

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#### House Ways & Means Committee LOB 202, Concord NH 03301

April 14, 2009

# FILE COPY

Mr. Ed Csenge PO Box 1 Sullivan NH 03445

Dear Mr. Csenge,

I regret to tell you that the subdivision fees section of HB2 as submitted by the Governor left my committee some weeks back, returned to the Finance Committee, after we agreed to the only matter that was before us: whether to double the sub-division fee for subsurface work and dedicate the entire fee to preserving enough staff in DES to regulate subsurface installations.

You seem to think that my committee is the DES, and that we have something to do with some policy change about in-kind or other replacement. If you wish to discuss this policy change with DES or the legislature, you should address the DES and the relevant policy committee – Resources – directly. If you wish to fight the fee, you should go to one of the Senate's budget hearings, as they now have' the budget that the fee is in, or talk to one of the Senate Finance Committee members.

Sincerely,

Susan W. Almy Chair

#### ED CSENGE PO BOX 1 SULLIVAN, NH 03445 603-847-9158

April 7, 2009

The Honorable Susan W. Almy House Ways and Means Committee Rooms 202, Legislative Office Building Concord, NH 03301

## FILE COT

Subject: HB2, Sections 69-70 (Amendment #0562h) relative to subdivision fees and environmental services' subsurface systems program.

Dear Chairman Almy:

The proposal of the DES to raise the fees as described in House Bill #2 and to remove the in-kind replacement rule for septic systems is a serious disservice to the public and practitioners. This is only for the reason to gain back DES permit fees lost to the economic downturn.

I, as a business owner, had to lay off 3 of my 5 employees to maintain solvency. If I now doubled my rates, there would be no business at all, we in fact are reducing our rates and profit margins. The only reason you, the DES, can get away with this travesty is you are government and thus have no competitors. People need a break, businesses are trying to get back on their feet, you must not institute these increases.

Leave the permit fee where it is. Stay with the in-kind replacement with the form that was instituted last year. Give it time to work. If you were to add a \$50.00 fee, that would be more acceptable.

The proposal for House Bill #2, you will only get less compliance. More people will do something on their own. They will use non-permitted people and those of us who are permitted and operating to the higher standard will loose out.

There are many failed systems out here that people leave alone or hide to avoid the repair expenses. The state has no way to find them, many can not be seen or smelled from the road. You have stated that permitted designers and installers should report them. That is not our function and if we did we would be hated in the community.

It is up to you to help the people you work for to enable them to be compliant. To be sure high fees and more paperwork will not do it.

Which would you be inclined to do:

- A: Pay a small fee \$50.00 to NHDES Designer fee for as-built drawing, filed with NHDES \$350.00 Pay for work performed
- B: Pay a large fee \$300.00 to NHDES
   Designer fee for new septic design \$1100.00
   Pay for work performed

What would you do at your house with your money?

Sincerely: Ed Ed Csenge, Installer #2442, since 1987 Member GSDI and NHASH.

cc: Charles Weed, NH Representative, Molly Kelly, NH Senate, Deborah Hinds, Chairwoman, GSDI, NH Home Builders & Remodelers, Monadnock Board of Realtors and Thomas S. Burack, Commissioner DES Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0562h 05/09

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### FILE COPY

#### Amendment to HB 638-FN-A

- 1 Amend the title of the bill by replacing it with the following:
- AN ACT relative to increasing the tobacco tax and dedicating certain tobacco tax revenues
   to the comprehensive cancer plan fund, and relative to the department of
   environmental services subsurface systems program.

7 Amend the bill by replacing all after section 4 with the following:

9 5 Department of Environmental Services; Fee for Department Review of Subsurface Plans and
 10 Subdivisions. Amend RSA 485-A:30, I to read as follows:

I. Any person submitting plans and specifications for a subdivision of land shall pay to the 11 12 department a fee of [\$150] \$300 per lot. Said fee shall be for reviewing such plans and specifications and making site inspections. Any person submitting plans and specifications for sewage or waste 13 disposal systems shall pay to the department a fee of \$140 for each system. Said fee shall be for 14 reviewing such plans and specifications, making site inspections, the administration of sludge and 15 septage management programs, and for establishing a system for electronic permitting for waste 16 17 disposal systems, subdivision plans, and for permits and approvals under the department's land 18 regulation authority. The fees required by this paragraph shall be paid at the time said plans and 19 specifications are submitted and shall be deposited [with the treasurer as unrestricted revenue] in 20 the subsurface systems fund established in paragraph I-b. For the purposes of this paragraph, 21 the term "lot" shall not include tent sites or travel trailer sites in recreational parks which are 22 operated on a seasonal basis for not more than 9 months per year.

6 New Paragraphs; Department of Environmental Services; Fee for Department Review of
Subsurface Plans and Subdivisions. Amend RSA 485-A:30 by inserting after paragraph I-a the
following new paragraphs:

I-b. There is hereby established the subsurface systems fund into which the fees collected under paragraph I shall be deposited. The fund shall be a separate, nonlapsing fund, continually appropriated to the department for the purpose of paying all costs and salaries associated with the subsurface systems program.

I-c. Beginning October 1, 2009 and each fiscal quarter thereafter, the department shall
 submit a quarterly report to the house and senate finance committees, the house resources,
 recreation, and economic development committee, and the senate energy, environment, and economic

1 development committee relative to administration of the subsurface systems program.

2 7 New Subparagraph; Dedicated Fund; Subsurface Systems Fund Added. Amend RSA 6:12, I(b)

3 by inserting after subparagraph (276) the following new subparagraph:

(277) Moneys deposited in the subsurface systems fund, under RSA 485-A:30, I-b.

5 8 Effective Date. This act shall take effect July 1, 2009.

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2009-0562h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Increases the fee for department review of subsurface plans and subdivisions.

III. Establishes the subsurface systems fund and requires a quarterly report relative to the administration of the subsurface systems program.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0562h 05/09



#### Amendment to HB 638-FN-A

1 Amend the title of the bill by replacing it with the following:

3 AN ACTrelative to increasing the tobacco tax and dedicating certain tobacco tax revenues4to the comprehensive cancer plan fund, and relative to the department of5environmental services subsurface systems program.

7 Amend the bill by replacing all after section 4 with the following:

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9 5 Department of Environmental Services; Fee for Department Review of Subsurface Plans and
10 Subdivisions. Amend RSA 485-A:30, I to read as follows:

I. Any person submitting plans and specifications for a subdivision of land shall pay to the 11 department a fee of [\$150] \$300 per lot. Said fee shall be for reviewing such plans and specifications 12 and making site inspections. Any person submitting plans and specifications for sewage or waste 13 disposal systems shall pay to the department a fee of \$140 for each system. Said fee shall be for 14 reviewing such plans and specifications, making site inspections, the administration of sludge and 15 16 septage management programs, and for establishing a system for electronic permitting for waste disposal systems, subdivision plans, and for permits and approvals under the department's land 17 regulation authority. The fees required by this paragraph shall be paid at the time said plans and 18 specifications are submitted and shall be deposited [with the treasurer as unrestricted revenue] in 19 the subsurface systems fund established in paragraph I-b. For the purposes of this paragraph, 20 the term "lot" shall not include tent sites or travel trailer sites in recreational parks which are  $\mathbf{21}$ operated on a seasonal basis for not more than 9 months per year. 22

6 New Paragraphs; Department of Environmental Services; Fee for Department Review of Subsurface Plans and Subdivisions. Amend RSA 485-A:30 by inserting after paragraph I-a the following new paragraphs:

I-b. There is hereby established the subsurface systems fund into which the fees collected under paragraph I shall be deposited. The fund shall be a separate, nonlapsing fund, continually appropriated to the department for the purpose of paying all costs and salaries associated with the subsurface systems program.

I-c. Beginning October 1, 2009 and each fiscal quarter thereafter, the department shall
 submit a quarterly report to the house and senate finance committees, the house resources,
 recreation, and economic development committee, and the senate energy, environment, and economic

- 1 development committee relative to administration of the subsurface systems program.
- 2 7 New Subparagraph; Dedicated Fund; Subsurface Systems Fund Added. Amend RSA 6:12, I(b)
- 3 by inserting after subparagraph (276) the following new subparagraph:
- 4 (277) Moneys deposited in the subsurface systems fund, under RSA 485-A:30, I-b.
- 5 8 Effective Date. This act shall take effect July 1, 2009.

2009-0562h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Increases the fee for department review of subsurface plans and subdivisions.

III. Establishes the subsurface systems fund and requires a quarterly report relative to the administration of the subsurface systems program.



Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0563h 05/09

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#### Amendment to HB 638-FN-A

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1	Amend the title of the bill by replacing it with the following:
<b>2</b>	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing the motor vehicle air pollution abatement fund.
7 8	Amend the bill by replacing all after section 4 with the following:
9	5 New Subparagraph; General Revenue Exemptions; Motor Vehicle Air Pollution Abatement
1.0	Fund. Amend RSA 6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:
11	(277) Funds deposited in the motor vehicle air pollution abatement fund established
12	in RSA 125-S:3.
13	6 New Chapter; Motor Vehicle Air Pollution Abatement Fund. Amend RSA by inserting after
14	chapter 125-R the following new chapter:
15	CHAPTER 125-S
16	MOTOR VEHICLE AIR POLLUTION ABATEMENT FUND
17	125-S:1 Purpose. The general court finds that emissions of air contaminants from motor
1.8	vehicles represent a potential serious health problem to the citizens of New Hampshire and a threat
19	to the air quality of the state. The purpose of this chapter is to establish a fund to be used for costs
20	incurred by the department of environmental services in the prevention and abatement of emissions
21	of air contaminants from motor vehicles registered for on-road use in the state of New Hampshire.
22	125-S:2 Definitions. In this chapter:
23	I. "Department" means the department of environmental services.
24	II. "Motor vehicle inspection fee" means the fee collected by the department of safety
25	pursuant to RSA 266:2.
26	III. "Mobile source" means, for the purposes of this chapter, any motor vehicle registered for
27	on-road use by the department of safety, division of motor vehicles.
28	125-S:3 Fund Established. There is established a motor vehicle air pollution abatement fund,
29	which shall be administered by the department of environmental services. This fund shall be used
30	for costs incurred by the department in the course of carrying out activities that are designed to
31	reduce air pollution in the state from the mobile source sector. All fees and monetary grants, gifts,
32	donations, or interest generated by these funds shall be deposited with the state treasurer in a

. . . . . . .

special nonlapsing fund to be known as the motor vehicle air pollution abatement fund and shall be
 continually appropriated to the department for the administration of this chapter.
 125-S:4 Fund Established; Collection. Funding for the motor vehicle air pollution abatement
 fund shall be from the portion of the motor vehicle inspection fee established by RSA 266:2.
 7 Inspection Sticker Fees. Amend RSA 266:2 to read as follows:
 266:2 Fees. The fee for inspection stickers shall be [\$2.50] \$3.00 for each sticker furnished an
 approved inspection station. The division shall transfer \$.25 of each fee collected under this

8 section to the motor vehicle air pollution abatement fund established by RSA 125-S:3. All

9 unused stickers returned by the approved inspection station to the division shall be refundable at the

10 rate of [\$2.50] \$3.00 each, except that unused stickers purchased from the division for a fee of \$2.50

11 shall be refundable at the rate of \$2.50 each.

. .

12 8 Effective Date. This act shall take effect July 1, 2009.

2009-0563h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a motor vehicle air pollution abatement fund, increases the fee for motor vehicle inspection stickers, and requires that a portion of the increase be used by the department of environmental services to reduce air pollution in the state from motor vehicles registered for on-road use.

Rep. M. Smith, Straf 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0565h 10/09

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#### Amendment to HB 638-FN-A

- 1 Amend the title of the bill by replacing it with the following:
- AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and relative to the funding and operation of liquor stores by the liquor commission.
- 7 Amend the bill by replacing all after section 4 with the following:
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9 5 Liquor Commission; Liquor Commission Funds. RSA 176:16, I is repealed and reenacted to 10 read as follows:

11 I. There is established the liquor commission fund which shall be nonlapsing and continually 12 appropriated to the liquor commission for the purposes of this title. The state treasurer may invest 13 moneys in the fund as provided by law and all interest received on such investment shall be credited to the fund. Except as provided in paragraph II, all gross revenue derived by the commission from 14 15 the sale of liquor and related products, or from license fees, shall be deposited into the liquor 16 commission fund from which the state treasurer shall pay all expenses of the liquor commission 17 incident to the administration of this title and all administration and enforcement expenses of the 18 liquor commission. Any balance left in the fund after such expenses are paid shall be deposited in 19 the general fund.

20 6 New Subparagraph; Special Fund. Amend RSA 6:12, I(b) by inserting after subparagraph
21 (276) the following new subparagraph:

22

(277) Moneys deposited in the liquor commission fund established in RSA 176:16, I.

23 7 Reference Changed. Amend RSA 176:10 to read as follows:

176:10 Preference Given. Any person who served for not less than 90 days in the armed forces of the United States during "any war in which the United States was engaged, and received an honorable discharge from such service," shall be given preference in appointment under the provisions of RSA 176:7, RSA 176:9, RSA [177:4] 177:1, and RSA 179:59, if qualified for such positions.

29 8 Liquor Commission; State Stores. RSA 177:1 is repealed and reenacted to read as follows:

30 177:1 State Stores.

I. The commission may lease and purchase and equip, in the name of the state, such stores, warehouses, supplies, materials, products, and other merchandising requirements for the sale or

promotion of liquor and related products as are necessary to carry out the provisions of this chapter. 1 2 The commission may lease, in the name of the state, space in state stores to banks for the purpose of 3 installing automated teller machines. No newly established state store shall be operated within 200 4 feet of any public or private school, church, chapel, or parish house.

5

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II. The commission may close any state liquor store to improve profitability and efficiency. 6 In determining net operating profit or loss, the commission shall adhere to generally accepted accounting principles for both revenues and expenses and shall include an allocation for indirect  $\mathbf{7}$ 8 costs. All information regarding a decision to close any state liquor store shall be made available, by 9 the commission, to the public upon request. The commission shall provide public notice 30 days 10 prior to closing any state liquor store.

11 III. The commission may in its discretion operate stores for the sale of liquor and related 12products in such cities and towns as shall have accepted the provisions hereof as hereinafter provided and may employ salespersons to sell liquor and related products in said stores. The 13 14 commission's enforcement bureau shall complete background checks on all full-time employees. No 15 salesperson employed to sell liquor and related products under the provisions of this chapter shall 16 sell liquor and related products except such as may be legally obtained under the provisions of this 17title. If a state liquor store closes, the commission shall make reasonable efforts to provide state 18 employees other positions, if other positions are available and the state employees are qualified for 19 the other positions.

20 9 New Paragraph; Liquor Commission; Agency Liquor Stores; Rulemaking. Amend RSA 177:10  $\mathbf{21}$ by inserting after paragraph I the following new paragraph:

 $\mathbf{22}$ 

I-a. Application and gualifications.

23 10 Liquor Commission; Location of Agency Liquor Stores. RSA 177:11 is repealed and reenacted 24 to read as follows:

25177:11 Location of Agency Liquor Stores.

26 I. The commission shall have the authority to license an agency liquor store at its discretion.  $\mathbf{27}$ An agency liquor store shall only be located in a municipality which has voted in favor of the  $\mathbf{28}$ operation of state liquor stores under RSA 175:7. The commission shall not license any new agency 29 liquor stores after June 30, 2014.

30 II. The commission shall only issue an agency liquor store license, in accordance with RSA 541-A:39. The commission shall hold a public hearing before issuing an agency liquor store 31 license in any municipality. The license application shall be processed by the director of the division 3233 of enforcement and licensing. The director of the division of enforcement and licensing shall 34 recommend in writing approval or denial of any agency liquor store.

35 III. The commission shall notify any applicant denied a license of the reasons for the denial 36 by certified mail to the mailing address given by the applicant in the application for an agency liquor 37 store license.

1 IV. Any applicant aggrieved by a decision made by the commission may appeal the decision 2 in accordance with RSA 541.

V. Any retail licensee, whether proprietorship, partnership, limited liability company, or
 corporation shall only be approved to establish one agency liquor store.

5 VI. Any applicant selected for an agency liquor store license shall pay a one-time 6 background check processing fee of \$500. The annual fee for agency liquor stores licensed after 7 December 31, 2008 shall be \$1,000 per cash register.

8 VII. The commission shall collect data on new revenue, alcohol-related violations, social 9 disorder, population growth, alcohol availability, and emergency services relative to use or abuse of 10 alcohol in each municipality were an agency liquor store license has been issued. The commission 11 shall publish its findings in an annual report submitted to the governor and council, the fiscal 12 committee of the general court, the president of the senate, and the speaker of the house of 13 representatives.

14 11 Repeal. The following are repealed:

15 16

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I. RSA 177:2, relative to closing of state stores.

II. RSA 177:4, relative to operation of state stores and salespersons.

17 12 Liquor Commission; Pricing and Discounts. Notwithstanding any other provision of law, for 18 the biennium ending June 30, 2011, the liquor commission shall have the authority to set the pricing 19 of liquor and related products, establish product discounts, and employ promotional investments in a 20 manner that it believes will most effectively optimize the value and profitability of New Hampshire's 21 liquor stores.

13 Liquor Commission; Concord Warehouse. Notwithstanding any provision of law, the liquor commission shall have the authority to develop and issue a request for proposals to include but not be limited to a sale, lease, concession agreement, or other management contract for its Concord warehouse. Any agreement or contract issued pursuant to this section shall be submitted for approval in accordance with RSA 4:40.

27 14 Effective Date. This act shall take effect July 1, 2009.

2009-0565h

#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

The bill also:

I. Establishes the liquor commission fund and requires the state treasurer to deposit all liquor revenues and licensing fees into the fund, except where otherwise provided by law.

II. Changes various restrictions on the liquor commission relating to the operation of liquor stores.

III. Authorizes the liquor commission for the biennium ending June 30, 2011 to set the pricing of liquor and related products, establish product discounts, and employ promotional investments in a manner that optimizes the value and profitability of state liquor stores.

IV. Authorizes the liquor commission to issue a request for proposals for the sale, lease, or concession of the commission's Concord warehouse.

Rep. M. Smith, Straf 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0566h 10/09

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#### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:				
2	2				
3 4 5 6	4 comprehensive cancer plan fund, and increasing the rate of tax.				
7	7 Amend the bill by replacing all after section 4 with the following:				
8	8				
9	9 5 Meals and Rooms Tax; Rate Increased. Amend RSA 78-A:6 to read as fo	ollows			
10	0 78-A:6 Imposition of Tax.				
11	1 I. A tax of [8] 8.75 percent of the rent is imposed upon each occupancy	<i>.</i>			
12	2 II. A tax is imposed on taxable meals based upon the charge therefor a	as follows:			
13	3 (a) Three cents for a charge between \$.36 and \$.37 inclusive;				
14	4 (b) Four cents for a charge between \$.38 and \$.50 inclusive;				
15	5 (c) Five cents for a charge between \$.51 and \$.62 inclusive;				
16	6 (d) Six cents for a charge between \$.63 and \$.75 inclusive;				
17	7 (e) Seven cents for a charge between \$.76 and \$.87 inclusive;				
18	8 (f) Eight cents for a charge between \$.88 and \$1.00 inclusive;				
19	9 (g) Eight and 3/4 percent of the charge for taxable meals over	er \$1.00, provided that			
20	fractions of cents shall be rounded up to the next whole cent.				
21	II-a. A tax of [8] 8.75 percent is imposed upon the gross rental receip	ts of each rental.			
22	III. The operator shall collect the taxes imposed by this section and	shall pay them over to			
23	the state as provided in this chapter.				
<b>24</b>	6 Effective Date. This act shall take effect July 1, 2009.				

2009-0566h

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#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also increases the rate of the meals and rooms tax.

Rep. M. Smith, Straf 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0568h 10/09

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#### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing a tax on gambling winnings.
6	Amend the bill by replacing all after section 4 with the following:
7	
8	5 New Subdivision; Gambling Tax. Amend RSA 77 by inserting after section 37 the following
9	new subdivision:
10	Gambling Tax
11	77:38 Definitions.
12	I. "Gambling winnings" means any money distribution to winners of any gambling activity
13	whether in-state or out-of-state including, but not limited to, bingo, lucky 7, sweepstakes, pari-
14	mutuel, charitable gaming, casino gaming, internet gaming, or the equivalent.
15	II. "Payor" means any individual or entity that pays gambling winnings.
16	77:39 Registration.
17	I. No payor shall pay out any gambling winnings without first registering with the
18	department. The registration shall not be assignable and shall not be transferred. Any payor who
19	fails to register as provided in this section shall be subject to the penalty provisions of RSA 21-J:39.
20	II. Each payor shall apply for registration on a form designated by the commissioner.
21	Applicants shall furnish the following:
22	(a) Evidence acceptable to the commissioner of such applicant's proper licensure and
23	good standing with the appropriate licensing authority.
24	(b) Social security number, or federal employment identification number, as applicable.
25	The number furnished shall be the same number used to file any applicable business tax returns.
26	(c) A declaration of any unpaid tax, interest, and penalty liability to the state. If none,
27	such shall be stated.
28	(d) Consent by each signatory on a license application for the department to conduct a
29	credit check.
30	(e) Signatures. The application shall be signed under the pains and penalties of perjury
31	by the applicant or applicants as attesting to the information provided in this paragraph and
32	acknowledging each applicant's personal liability for the payment of tax as provided under

RSA 77:40. If the applicant is a business entity, every partner, member, or corporate officer shall
 sign the application.

3 (f) If a business entity, a copy of applicable articles of incorporation, limited liability 4 company agreement, partnership agreement, franchise agreement, or other business document that 5 clearly enumerates interest holders of such entity.

6

(g) Any other information that may be required by the commissioner.

7 III. Registrations shall expire one year from the original issue date, unless the business 8 ceases operation, a change in ownership occurs to include changes in the interest holders of a 9 business entity, or the license is revoked or suspended by the department prior to expiration of the 10 license. The license shall be conspicuously posted in a public area upon the premises to which it 11 relates.

IV. No applicant shall be registered or renewed if such person, or entity with which such person is affiliated, has any unpaid tax, interest, or penalty that has been assessed and finally determined to be due for any tax administered by the department.

V. No payor shall be issued an original registration if the issuance of such registration permits any person to circumvent or evade the payment of tax, interest, or penalties. The commissioner shall have the authority to request any additional information or documentation from an applicant to aid in his or her determination.

VI. Any change of information required in paragraph II, shall be reported by the registrant
 to the department on a form designated by the commissioner. All such changes shall be reported
 within 30 days and shall be accompanied by relevant documentation.

22

77:40 Tax Imposed. A tax is hereby imposed at a rate of 10 percent upon:

I. Any individual who is an inhabitant or resident of this state whose gambling winnings
 from any payor either in-state or out-of-state equals \$600 or more.

II. Any individual who is not a resident of this state whose gambling winnings from any instate payor equals \$600 or more.

27 77:41 Withholding. Each payor operating in-state shall withhold the tax from the distribution of 28 taxable gambling winnings to the winner. Within 10 days after the end of each month, the payor 29 shall pay over such tax to the department accompanied by such form or return as determined by the 30 commissioner. The payor shall keep books and records in a form acceptable to the department 31 showing the amount of all taxes collected.

32 77:42 Returns and Payment of Tax by Individuals. Every resident who receives taxable 33 gambling winnings from an out-of-state payor shall pay the tax imposed under this subdivision and 34 file a return on or before the fifteenth day of the fourth month following the expiration of the tax 35 year.

36 77:43 Nature of Tax; Penalties and Violations.

37

I. The tax imposed by this subdivision shall become state funds at the moment a payor

Amendment to	HB	638-FN-A
- Pag	e 3 -	

1 distributes gambling winnings to the winner. 2 II. Any resident who fails to pay tax or file returns as required by RSA 77:42 shall be subject 3 to failure to file penalties under RSA 21-J:31 and failure to pay penalties under RSA 21-J:33. III. A payor who willfully fails to withhold and pay over in full said funds on or before the 4 5 due date for filing returns under RSA 77:41 shall be guilty of: 6 (a) A violation for 2 offenses in any 12-month period.  $\mathbf{7}$ (b) Theft by misapplication of property under RSA 637:10 for the third offense and every 8 offense thereafter within any 12-month period. 9 77:44 Enforcement. An action may be brought by the commissioner in the name of the state to recover the amount of taxes, penalties, and interest due from the operator, if the action is brought 10 within 3 years after the taxes, penalties, and interest are due. The action is returnable in the county 11 where the operator resides if he or she is a resident of the state; and if a nonresident, the action is 12 13 returnable to the county of Merrimack. The limitation of 3 years in this section does not apply to a suit to collect taxes, penalties, interest, and costs when the operator filed a fraudulent return or 14 failed to file a return when the return was due. 15 16 77:45 Bonds: State Agency Cooperation. 17 I. Any unpaid tax liability of a payor may be collected from any bond that a payor filed with the appropriate licensing authority or any other state agency. 18 II. All state agencies shall cooperate and assist the department in the administration of the 19 20 tax imposed under this subdivision. 21 6 New Paragraph; Rulemaking. Amend RSA 21-J:13 by inserting after paragraph XII the  $\mathbf{22}$ following new paragraph: XIII. The collection of state taxes administered by the department under RSA 77:38 -23 RSA 77:45, including required forms, information, documentation, and fees. 24 7 Repeal. RSA 284:21-r, relative to the exemption of sweepstakes prizes from taxation, is 2526 repealed. 8 Effective Date. This act shall take effect July 1, 2009.  $\mathbf{27}$ 

2009-0568h

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#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also establishes a tax on gambling winnings.

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Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0570h 04/09

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#### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and relative to the filing fee for complaints about unfair labor practices.
7	Amend the bill by replacing all after section 4 with the following:
8	
9	5 Public Employee Labor Relations Board; Fee Increase. Amend RSA 273-A:6, II to read as
10	follows:
11	II. Complaints shall be filed by affidavit and shall be accompanied by a [\$60] \$100 filing fee.
12	Such fees shall be continually appropriated to the board. A copy of the complaint shall be given to
13	the party complained against at the time the complaint is filed. The board or its designee shall hold
14	a hearing within 45 days under rules adopted by the board pursuant to RSA 541-A and shall give
15	5 working days' notice of the hearing by certified mail to all persons required to appear and to the
16	representative of any party against whom a complaint has been filed.
17	6 Effective Date. This act shall take effect July 1, 2009.

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2009-0570h

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#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. This bill also increases the filing fee for complaints about unfair labor practices to the public employee labor relations board.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0572h 04/09

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### FILE COPY

#### Amendment to HB 638-FN-A

1	1 Amend the title of the bill by replacing it with the following:	
2	2	
3 4 5 6 7	4comprehensive cancer plan fund, and establishing a feet5engineering reviews and construction inspections associ6driveway permits.	for the costs of performing
8	8 Amend the bill by replacing all after section 4 with the following:	
9	9	
10	0 5 New Subparagraph; Driveways and Other Accesses to the Public Wa	y. Amend RSA 236:13, III
11	1 by inserting after subparagraph (c) the following new subparagraph:	
12	2 (d) The department of transportation may charge a fee to	cover costs expended to
13	3 perform engineering reviews and construction inspections associated with	the issuance of driveway
14	4 permits required under this section. The fee for work performed by a	department technical and
15	5 engineering personnel shall be \$65 per hour, and in no case shall the total :	fee exceed \$6,500. The fee
16	6 for work performed by consultants engaged by the department to assist w	with this work shall be the
17	7 actual costs charged by the consultant. The actual fee for department of	transportation hours and
18	8 consultant work for any single permit application shall not exceed \$25,000	0. All fees collected under
19	9 this subparagraph shall be deposited in the highway fund.	
20	0 6 New Paragraph; Department of Transportation; Required Rulemak	ting. Amend RSA 21-L:12
21	by inserting after paragraph X the following new paragraph:	
22	2 X-a. Fees for driveway construction permits pursuant to RSA 236:	13, III(d).

23 7 Effective Date. This act shall take effect July 1, 2009.

2009-0572h

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### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a fee for the costs of performing engineering reviews and construction inspections associated with the issuance of driveway permits, and requires such fees to be deposited into the highway fund.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0573h 04/09

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#### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and amending the department of transportation's oversize and overweight permit fee schedule.
7	Amend the bill by replacing all after section 4 with the following:
8	
9	5 Equipment of Vehicles; Permit Fees. Amend RSA 266:22 to read as follows:
10	266:22 Permit Fees. Before any special permit authorized by RSA 266:24 is issued, the
11	commissioner of transportation shall collect fees as follows:
12	I. Each permit for either over-length, over-width or over-height or any combination thereof,
13	[ <del>\$6</del> ] <i>\$9</i> ;
14	II. Each permit for vehicle and load over-weight, fee based on the following schedule:
15	vehicle and load over registered weight but not exceeding 50,000 pounds, [\$5.50] \$9; 50,001 pounds
16	to 60,000 pounds, [\$6.50] \$11; 60,001 pounds to 70,000 pounds, [\$7.50] \$13; 70,001 pounds to 80,000
17	pounds, [ <del>\$8.50</del> ] <b>\$15</b> ; 80,001 pounds to 90,000 pounds, [ <del>\$9.50</del> ] <b>\$17</b> ; 90,001 pounds to 100,000 pounds,
18	[ <del>\$10.50</del> ] <b>\$19</b> ; and for each additional 10,000 pounds [ <del>\$2</del> ] <b>\$3.50</b> shall be added to the above rate;
19	III. Provided a special annual oversize permit may be issued to a person to cover all types
20	of oversize moves made within a radius of 100 miles from the person's home location for a fee of
21	[\$60] \$90 for each unit. Permits issued under the provisions of this paragraph may be issued for
22	such time as the commissioner of transportation may determine.
23	IV. Provided further that a special annual oversize permit may be issued to a person to
24	cover all types of oversize moves for a fee of [\$115] \$180 for each unit. Each permit issued under
25	the provisions of this paragraph shall be issued for one year;
26	IV-a. Provided further that a book of 25 "in-transit" permits may be issued for a fee
27	of \$75. Applicants may request authorization of an in-transit permit from the permit office
28	for annual permits, supplemental permits, or single trip permits. Permit fees for single
29	trip permits shall be collected pursuant to paragraphs I and II for each authorized in-
30	transit permit;
31	IV-b. Provided further that the department may provide specialized engineering
32	review of proposed travel over weight-limited posted bridges or for supermoves for a fee of

1 \$65 per hour. All fees collected shall be deposited in the highway fund.

2 V. The provisions of this section shall not apply to any special permit authorized by

3 RSA 266:24 issued for farm equipment.

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4 6 Effective Date. This act shall take effect July 1, 2009.

2009-0573h

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#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also amends the department of transportation's oversize and overweight permit fee schedule.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0575h 03/09

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#### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and relative to fees for health facilities and community living facilities.
7	Amend the bill by inserting after section 4 the following and renumbering the original section 5 to
8	read as 7:
9	
10	5 Department of Health and Human Services; Health Facility Licensing; Fees for Licenses. RSA
11	151:5 is repealed and reenacted to read as follows:
12	151:5 Licenses. Licenses issued hereunder shall expire one year after the date of issuance, or
13	upon such uniform dates annually, as the department of health and human services shall prescribe
14	by rule. Licenses shall be issued only for the premises and persons named in the application, and
15	shall not be transferable or assignable. Licenses shall be posted in a conspicuous place on the
16	licensed premises. Fees for an annual license shall be as follows:
17	I. Hospitals; \$52 per licensed bed.
18	II. Specialty hospital-psychiatric; \$52 per licensed bed.
19	III. Specialty hospital-rehabilitation; \$52 per licensed bed.
20	IV. Nursing homes; \$52 per licensed bed.
21	V. Acute psychiatric residential treatment programs; \$52 per licensed bed.
22	VI. Residential treatment and rehabilitation facilities; \$52 per licensed bed.
23	VII. Hospice houses; \$52 per licensed bed.
24	VIII. Licensed community residences; \$52 per licensed bed.
25	IX. Adult family care homes; \$52 per licensed bed.
26	X. Residential and supported residential care; \$31 per licensed bed.
27	XI. Home health hospice providers; \$517.
28	XII. Home health care providers; \$517.
29	XIII. Personal care providers; \$75.
30	XIV. Outpatient clinics; \$1,034.
31	XV. End stage renal dialysis centers; \$1,034.
32	XVI. Ambulatory surgical centers; \$1,034.

1 XVII. Educational health centers; \$1,034. 2 XVIII. Freestanding emergency rooms; \$1,034. 3 XIX. Health promotion clinics; \$1,034. XX. Collecting stations; \$517. 4 5 XXI. Adult day care centers; \$414. 6 XXII. Birthing centers; \$310.  $\mathbf{7}$ XXIII. Case management agencies; \$310. 8 XXIV. Laboratories; \$310 per year for each category of testing licensed. 9 6 New Paragraph; Department of Health and Human Services; Certification for Community Living Facilities; Fee Established. Amend RSA 126-A:20 by inserting after paragraph II the 10 11 following new paragraph: 12II-a. The fee for an initial or annual renewal certification for a certified community residence shall be \$78 per certified bed. The fee for an initial or annual renewal certification for a certified day 13program shall be \$78 per individual served by the day program. 14

2009-0575h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes and changes license fees under the health facility licensure law.

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III. Establishes a fee for initial or renewal certification for a certified community residence and day program.

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0577h 03/09

FILE COPY

#### Amendment to HB 638-FN-A

1 Amend the title of the bill by replacing it with the following:  $\mathbf{2}$ 3 AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the 4 comprehensive cancer plan fund and relative to fees for certain food and beverage 5 licenses. 6  $\mathbf{7}$ Amend the bill by inserting after section 4 the following and renumbering the original section 5 to 8 read as 9: 9 10 5 Department of Health and Human Services; Homestead Food License. Amend RSA 143-A:12, 11 II to read as follows: 12II. There is hereby established a 2-level homestead license. [For a level one license, a onetime fee of \$25 shall-be paid-to the department of health and human services. The level 2 homestead 13 14 license shall be based on gross sales.] Fees for each level shall be established by rule under 15RSA 143-A:13, V. It shall be unlawful for a processor or a manufacturer to operate a homestead 16 without a homestead license as required under this subdivision. The commissioner and the 17 commissioner of the department of agriculture, markets, and food shall administer the homestead 18 licensure required under this subdivision. 19 6 Department of Health and Human Services; Homestead Food License; Rulemaking, Amend 20 RSA 143-A:13, V to read as follows:  $\mathbf{21}$ V. Fees for [a] level 1 and 2 [license] licenses, including application fees and fees for 22 renewal.  $\mathbf{23}$ 7 Manufacture and Sale of Beverages. Amend RSA 143:12 to read as follows: 24 143:12 Registration by Nonresident Vendors. No beverage or beverage concentrate, for retail  $\mathbf{25}$ sale, manufactured out of the state, shall be sold or offered for sale within the state unless the same has first been registered by its manufacturer or by the manufacturer's agent with the department of  $\mathbf{26}$  $\mathbf{27}$ health and human services. Such registration shall be in form similar to that provided in 28 RSA 143:11 and shall be issued subject to suspension, revocation, and cancellation as elsewhere specified in this subdivision for licenses. An annual registration fee [of \$140] established by rule 29 30 under RSA 143:6, II(a), to defray the cost of inspection and analysis of all the products of the same 31 manufacturing plant, shall be paid to the department of health and human services by the 32 manufacturer, importer, agent, or vendor.

1	8 Department of Health and Human Services; Manufacture and Sale of Beverages; Rulemaking.
2	
3	Amend RSA 143:6, II(a) to read as follows:
4	
5	(a) Licenses, license classes, and fees under RSA 143:11 and RSA 143:12.

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2009-0577h

#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. This bill also makes changes in the fees for level 1 of the homestead license and the nonresident registration fee for the manufacture and sale of beverages.

#### HOUSE COMMITTEE ON WAYS AND MEANS

#### FULL COMMITTEE WORK SESSION ON HB 638

BILL TITLE: 0564h amend water pollution

DATE: 3/12/09

LOB ROOM: 202 Time Public Hearing Called to Order: 3:50 P.M.

Time Adjourned: 4:05 P.M.

(please circle if present)

<u>Committee Members</u>: 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. M. Smith, S. Almy

#### TESTIMONY

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

#### \*DES Commissioner Tom Burack, Harry Stewart and Susan Carlson,

-Commissioner Burack submitted handout letter

-stimulus money can be used as grants.

-17.8 million and 37 million will be used for loan forgiveness

-benefit will go straight to the communities

Respectfully submitted,

William Butyndia

Rep. Wm. Butynski Clerk of the Committee

350PP - Amendmit 0564 (h). "", deto unter politatiocondos V dintestrater foltates control & dunling wate bevalung loan finde" \* DES Commission Ton Buhada + Harry Stemast + Snow Carlson - See Handout little from Comm. Buracto an Amendmit # 0564 (h) Stimulus noney can be used as grants - 17.8 million and 37. million will be used for loan for giveness. Benefit straight & communities. -403 pm

### SIGN UP SHEET

To Register Opinion If Not Speaking

3/11/09 Bill # \_\_\_ Date Wayst Mo Committee

\*\* Please Print All Information \*\*

Name     Address     Phone     Representing     Pro     Con       flep     Sherren     Gubred     Jone     Gubred     Jone       1     Jone     Gubred     Jone     Jone     Jone       1     Jone     Gubred     Jone     Jone     Jone       1     Jone     Jone     Jone     Jone				(check one)					
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		Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009/0564h 05/09
		Amendment to HB 638-FN-A
	1	Amend the title of the bill by replacing it with the following:
	2	
	3 4 5 6	AN ACT relative to increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and relative to administrative costs of the state water pollution control and drinking water revolving loan funds.
	7	Amend the hill by replacing all often eastion 4 with the fully interview
	8	Amend the bill by replacing all after section 4 with the following:
	9	5 Department of Environmental Services; State Revolving Loan Fund; Administrative Fee
J	10	Increase. Amend RSA 486:14(b) to read as follows:
	11	(b) A sum equal to $[one] 2$ percent of all loan principal balances outstanding each year,
	t <b>2</b>	which shall be an administrative charge, shall be set aside to be used by the department of
1	13	environmental services to pay the costs of administering the state water pollution control and
1	14	drinking water revolving loan funds. The funds set aside shall be deposited in nonlapsing water
1	15	pollution control and drinking water loan administration funds and shall be continually
1	6	appropriated to the department exclusively for the purposes of this section. If the sum of the
1	17	administrative charge plus interest charge as established by rules of the department of
1	8	environmental services based on market rates is less than 2 percent for a loan, then the
1	9	administrative charge shall be equal to this sum and no interest charge shall be assessed
2	20	on the loan.
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21 6 Effective Date. This act shall take effect July 1, 2009.

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## Amendment to HB 638-FN-A - Page 2 -

2009-0564h

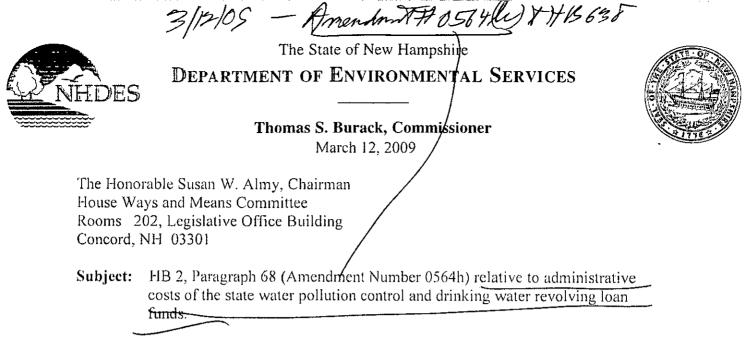
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## AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Increases the percentage of certain outstanding loan principal balances used to pay the costs of administering the state water pollution control and drinking water revolving loan funds.



Dear Chairman Almy:

Thank you for the opportunity to comment on Amendment Number 0564h relative to administrative costs of the state water pollution control and drinking water revolving loan funds. The proposed Amendment would increase the administrative charge against loan repayments, for low interest loans taken out from the Clean Water State Revolving Loan Fund (CWSRF) and Drinking Water State Revolving Loan Fund (DWSRF) programs, from 1% to 2%, for most loans, to support the costs of administering these programs and providing environmental program technical support to New Hampshire communities. This Amendment will better ensure the long term sustainability of the CWSRF and the DWSRF, and, as significantly, the Federal Performance Partnership Grant (PPG) programs at the Department of Environmental Services (DES). It is important to note that the proposed fee change is specifically structured to ensure no net increase in costs to municipalities or other loan recipients.

The CWSRF and DWSRF provide low interest loans to municipalities (under both funds) and other public water supplies (under the DWSRF) to support very important environmental and drinking water supply infrastructure projects. These funds are provided at interest rates that are well below market rates for loan terms of between 5 years (currently at 1.315%) and 20 years (currently at 4.208%). These loans result in substantial savings to borrowers of these funds, and thus to households served by water and wastewater facilities across the state. Interest rates are set annually based on a discount from a national interest rate index. All of these funds are originally derived from federal grants matched with state capital budget monies that are lent to communities. When due, loan repayments are deposited into a dedicated State Revolving Fund (SRF) repayment account from which DES again lends out the monies to communities, hence the name "state revolving fund." A flow chart depicting the cash flow through the CWSRF is attached to further your understanding of these programs.

DES is allowed under Federal requirements to take an annual administrative fee on each loan repayment to provide resources for wastewater and water program administration and technical support. This is essentially part of the "interest" on the loan. Pursuant to RSA 486:14 as enacted in 1996 (see Chapter 224 of 1996 Session Law) when the DWSRF program was first authorized, these fees have been set at 1% of the

DES Web site: www.des.nh.gov P.O. Box 95, 29 Hazen Drive, Concord, New Hampshire 03302-0095 Telephone: (603) 271-3503 • Fax: (603) 271-2982 • TDD Access: Relay NH 1-800-735-2964 The Honorable Susan W. Almy, Chairman, Ways and Means Committee March 12, 2009

outstanding loan principal charged on an annual basis for both programs. Between 1989, when the CWSRF was authorized, and 1996, we believe that only interest and no fee was collected as part of CWSRF loan repayement. Through Amendment Number 0564h, DES proposes to increase the administrative fees to 2% in order to address actual and projected funding shortfalls that exist collectively in the CWSRF, DWSRF and Federal PPG. These shortfalls have developed over time as a result of increasing personnel costs, funding declines in real terms especially in the Federal PPG grant, and transfers of positions in past years from the state general fund and Federal PPG into the SRF accounts to meet budget reduction requirements without reducing services to communities. There is now an immediate need to shore up the total funds available on an annual basis in these three accounts to ensure long term sustainability because these funds are now collectively too stressed to support important environmental programs.

To provide greater understanding of how SRF fee revenues are derived and why a shortfall exists at this time, DES has developed a series of figures that illustrate the history of the CWSRF for the period from SFY 1999 to SFY 2008:

- Figure 1 provides the total number of CWSRF loans issued and the sources of funds for these loans by year. Over this period, DES has issued between 9 and 15 CWSRF loans per year with total loan amounts that were just under \$5 million in 1999 and have ranged up to a high of over \$57 million in 2008.
- Figure 2 shows the number and amount of loan repayments per year. These have climbed from \$6.3 million in 1999 to \$26 million in 2008, with a high of just over \$30 million in 2006.
- Figures 3 and 4 provide summaries of the average loan amounts and numbers of loans by loan term for 5, 10, 15 and 20 years. Note that over 76% of the loans are for 20 years, the maximum loan term allowed by the federal Clean Water Act.
- Figure 5 shows the annual fee revenues and number of loan repayments. Fees from annual loan repayments have ranged between \$570,120 and \$1,615,124.
- Figure 6 shows the CWSRF Administration Account history back to 1997, including annual revenues, expenses and fee account balances for this period. The fee account balance peaked in 2005 at just over \$2.1 million and has since steadily declined as expenses have exceeded revenues. In July 2009, the CWSRF fee account is projected to have no balance remaining, so it is at a critical level. The reason for this decline is a combination of increased staff costs (on a per staff basis) and staff transfers into the account over several years from the PPG account or the general fund. This is evident from the progressively higher costs depicted in Figure 6.
- Figure 7 projects the annual revenues, expenses and fee account balance for 2009 to 2015, assuming the proposed 2% fee and a transfer of \$500,000 in expenses from the Federal PPG account. Based on these projections, the CWSRF Fee Account can absorb these additional costs and maintain steady growth in the account.

If requested by your Committee, DES can provide similar graphs for the DWSRF and PPG. The PPG account has virtually an identical problem to the CWSRF account, with a projected balance of "carryover funds" projected to be zero by this summer. By

The Honorable Susan W. Almy, Chairman, Ways and Means Committee March 12, 2009

shoring up both the DWSRF and CWSRF accounts, we will able to immediately transfer expenses for four eligible positions into these accounts to take the pressure off of the PPG accounts. The DWSRF and the related federal drinking water program accounts do not have an immediate balance problem. In fact, the DWSRF administrative account currently has a balance of just under \$3 million. However, this fund is projected to draw down to zero in 3 years, around 2012, unless the revenue stream is increased. Essentially, the drawdown of this fund to zero is projected to lag the CWSRF fund by 3 years under the current revenue structure. Again, if requested, DES could provide a complete, detailed analysis of the integrated funding picture for these federal accounts at your request.

Finally, as noted briefly above, Amendment 0564h is specifically structured to ensure that there is no increase in fees to municipalities or other loan recipients who repay these loans. Rather, there will be an equivalent reduction in the interest income credited to the CWSRF and DWSRF repayment accounts. In our judgment, this minor negative impact to the revenue stream to the repayment accounts (which currently have balances of just over \$62 million in the CWSRF and \$7 million in the DWSRF) is more than offset by our increased ability to support federal water programs staff for the foreseeable future. Also, please note that DES has confirmed with the Environmental Protection Agency staff in Boston that the approach set forth in Amendment 0564h is acceptable to them.

Thank you again for this opportunity to comment on Amendment 0564h. Please do not hesitate to call either me at 271-2958, Harry Stewart at 271-0677, or Sue Carlson at 271-1881 if you have any questions or need additional information.

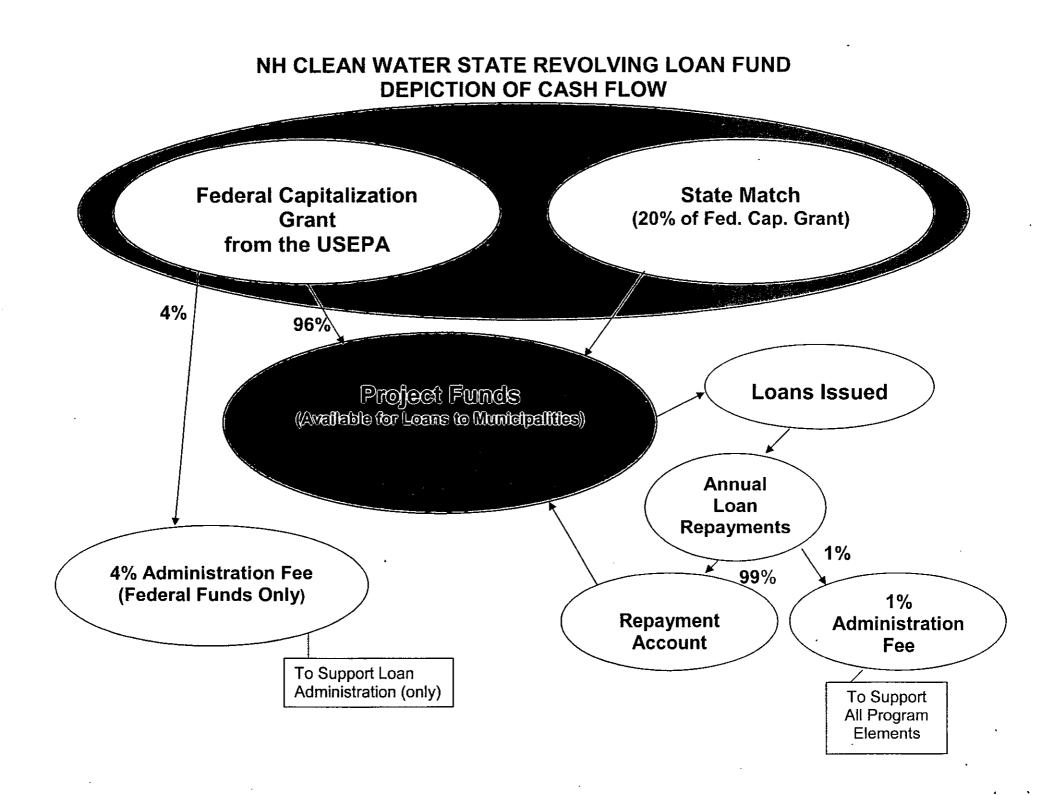
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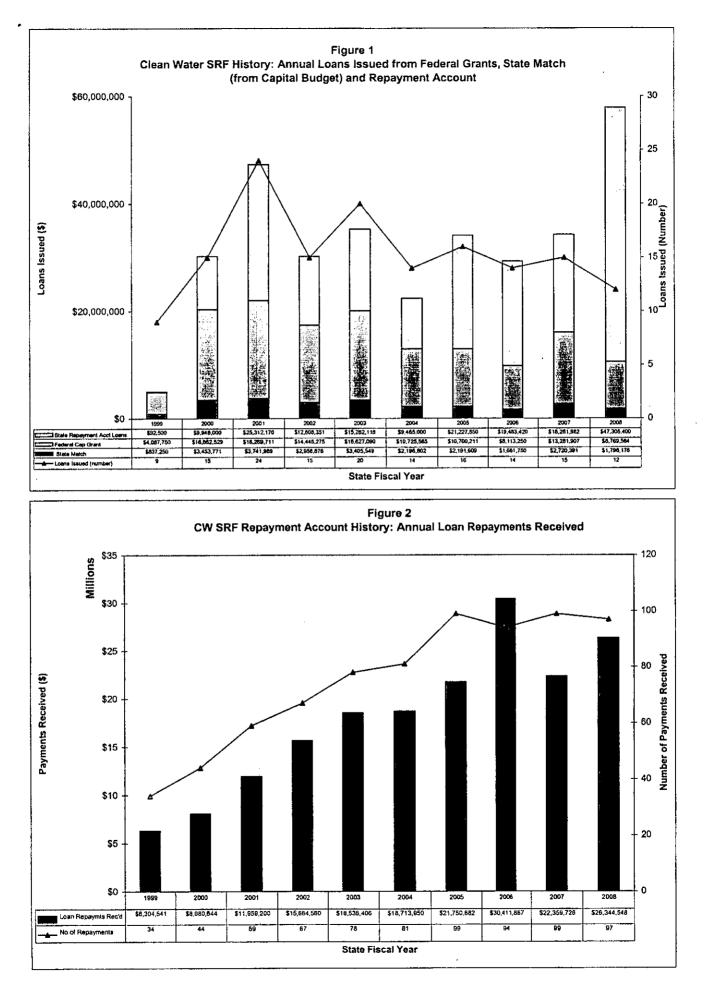
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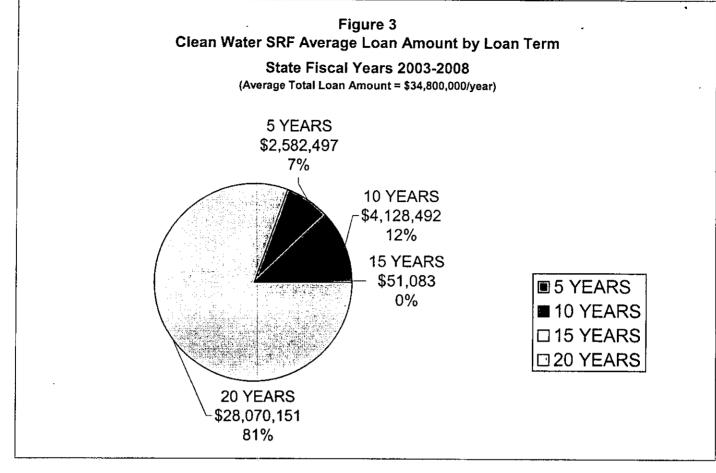
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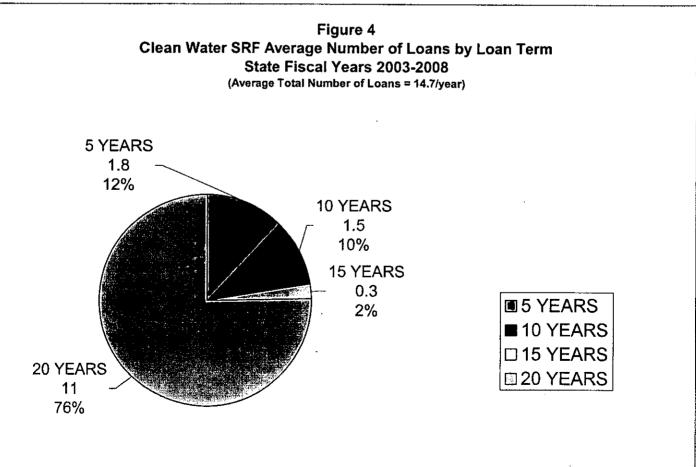
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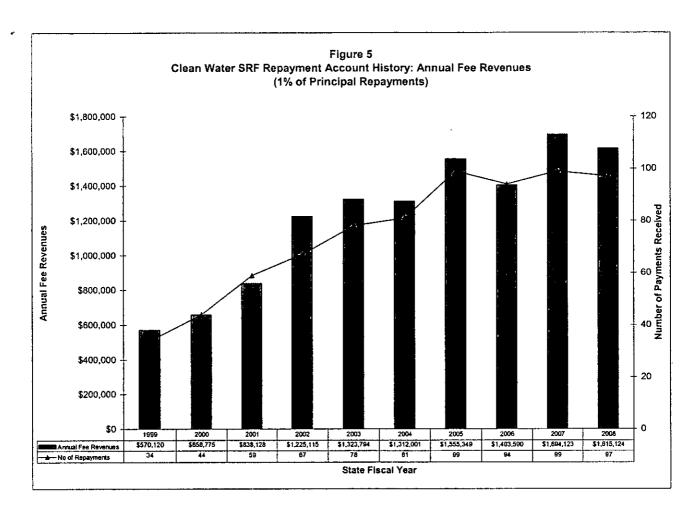
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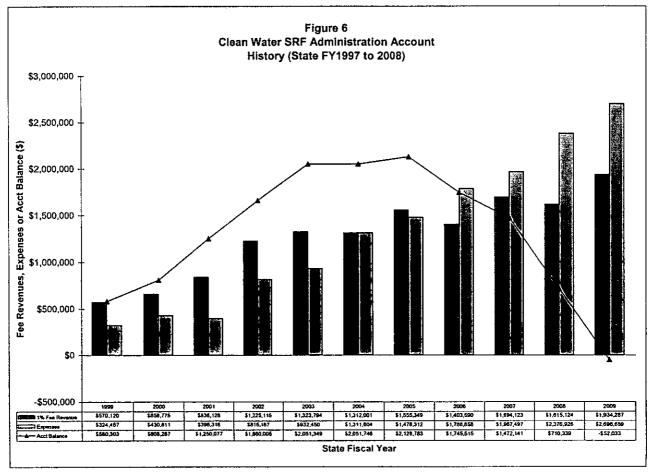


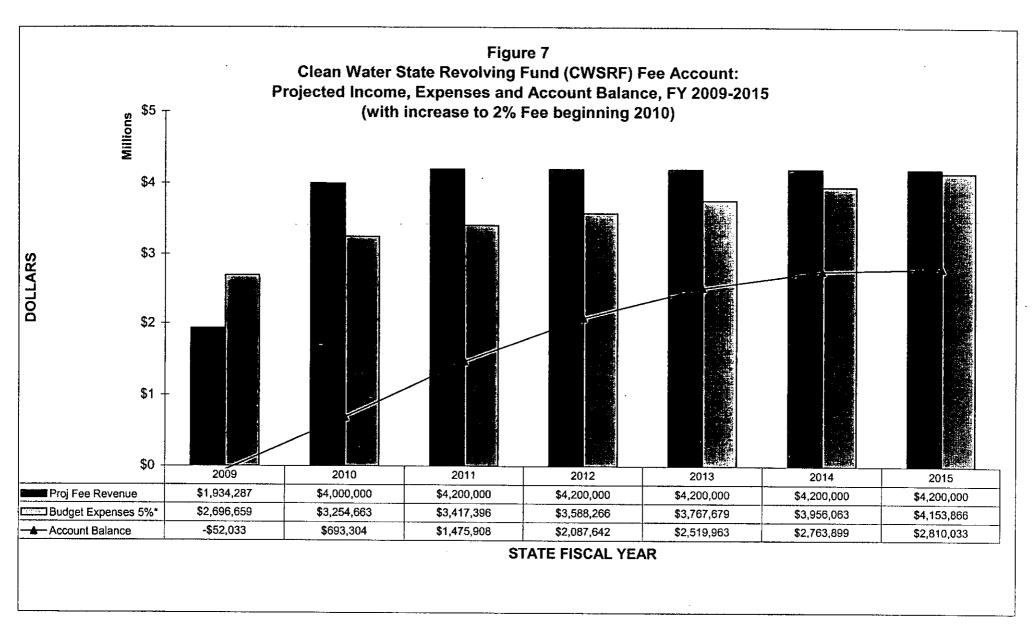




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\*Note: From 2011 to 2015 expenses assume 5%/year increase from previous year

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## HOUSE COMMITTEE ON WAYS AND MEANS

## FULL COMMITTEE WORK SESSION ON 0572h amend to HB 638

BILL: establishing a fee - driveway permits, engineering reviews, etc.

DATE: 3/17/2009

### Subcommittee Members: Reps.

## **Comments and Recommendations:**

## Amendments:

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Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

## Motions: OTP, OTP/A, ITL, Retained (Please circle one.)

Moved by

Seconded by

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep Wm. Butynski, Clerk of the Committee

HOUSE COMMITTEE ON WAYS AND MEANS FULL SUBCOMMITTEE WORK SESSION ON 1913638

BILL TITLE: Minering the litered by DATE: 3/17/09

Amendment #0572 fc/ "estetility a fee ... engineering surren + construction majecture ... duniemap permits "

Subcommitte Members Reps:

**Comments and Recommendations:** 

## Amendments:

Sponsor: Rep.

Sponsor: Rep.

Sponsor: Rep.

OLS Document #: OLS Document #:

OLS Document #:

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

Moved by Rep.

Seconded by Rep.

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Subcommittee Chairman/Clerk

WAYS AND MEANS Bill #: HB638, \$057 Title: establishing a fee for the contraction method with the issues of driver for + construction instation more thank the issues of driver for				
Ľ	Amendment #: 0572(k)			
Motion: MEMBER	Amendment #	NAYS		
Almy, Susan W, Chairman				
Hatch, William A, V Chairman	Bu Ba and a second s			
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				
Lockwood, Priscilla P		1		
Boutin, David R				
Bettencourt, David J				
Ober, Russell T				
Sapareto, Frank V				
Ulery, Jordan G				
Osgood, Joe				
TOTAL VOTE: Printed: 1/12/2009		· · · · · · · · · · · · · · · · · · ·		

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## HOUSE COMMITTEE ON WAYS AND MEANS

## FULL COMMITTEE WORK SESSION ON 0566h amend. to HB 638

BILL TITLE: increasing the rooms and meals tax

DATE: 3/17/2009

Subcommittee Members: Reps.

## **Comments and Recommendations:**

### Amendments:

Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

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

Moved by Rep. Johnson

Seconded by Rep. Davis

Vote: 10 Yes 3 No

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep Wm. Butynski, Clerk of the Committee

HOUSE COMMITTEE ON WAYS AND MEANS FULL SUBCOMMITTEE WORK SESSION ON HE638, Amendmed # BILL TITLE: Increased to house & meather 0566

DATE: 3/14/09

Subcommittee Members: Reps.

## **Comments and Recommendations:**

### Amendments:

Sponsor: Rep.

Sponsor: Rep.

Sponsor: Rep.

OLS Document #:

OLS Document #:

OLS Document #:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Subcommittee Chairman/Clerk .'

WAYS AND MEANS		
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PH Date: Motion: <u>07P or 0566 le T #B138</u>	2 Johnier	0566 × HB638
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Hatch, William A, V Chairman		
Davis, Frank W		
Butynski, William, Clerk		
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Ulery, Jordan G		
Osgood, Joe ABSENT	·	
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# لاله لاع هر TOWN OF BEDFORD Website: www.ci.bedford.nh.us

24 NORTH AMHERST ROAD • BEDFORD, NEW HAMPSHIRE 03110-5400

March 17, 2009

FILL UUPY

House Ways and Means Chair Susan Almy STATE HOUSE 107 North Main Street Concord, New Hampshire 03301

Honorable Representative Almy:

Attached is a Petition signed by 1,204 residents of Bedford relative to restoring the Rooms and Meals Tax and Revenue Sharing to local communities. In addition, it calls for the reversal of the recommendation for the reduction of the state retirement contribution from 35% to 30%. It was delivered with testimony at today's budget hearing. Copies have been given to the Finance Chair, Finance Division 1 Committee, Governor Lynch and the Senate President and Speaker of the House.

Although overall, these changes represent well over \$105 million for local communities. For Bedford that means \$932,200, \$156,500 and \$116,000 respectively. In total, these three items total \$1,204,700 which is revenue included in our Approved 2009 Budget and an unanticipated, unbudgeted retirement contribution. Should all of this occur, it represents an additional .36 cents on our anticipated tax rate, which is 5 times the budget recently approved of .07 of an anticipated increase in our town tax rate!

Although Governor Lynch recommended that the Legislature reinstate the Rooms and Meals Tax, that recommendation has yet to be reinstated. This is a very daunting task facing the State of New Hampshire, but as you know local officials throughout the state take exception to having the state budget balanced on the backs of local government.

Thank you for all you for the benefit of the State of New Hampshire and its residents.

Sincerely, nauf Russell R Town Manager

Town Council / Town Manager Recreation • Information Systems (603) 472-5242

> Finance & Personnel (603) 472-9869

Public Works Department • Highway Division Waste Management Phone: (603) 472-3070 Fax: (603) 472-4572

Other Departments Fax: (603) 472-4573

Town Clerk • Tax Collector Motor Vehicle Registrations (603) 472-3550

Planning & Zouing • Assessing (603) 472-8104

> We the undersigned, as residents of the Town of Bedford, request that you give serious consideration to the implications of the PROPOSED cost shifting from the State to our local communities as a result of your review of the NH 2009-2010 State Budget.

Address Name 14 LeBBle Beach Br 1 Marcour 49 OLD SAVMILL ROAD 91 Quing D 91 Juney de 12 14 Min h 83 GAULT RO. 28 Carcon Q. ZZ WHISAM DR. 89 tirrell Rd. onna Kland 123 Powder HILL TOM Arn Hart 9 Monodnock for 25 Scatt Kons

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Name Address 263 N. AMOST RO. 16 Mailon Ln 8 Plummer R) 137 Comphill Rd zz Brick Mill Rd. 20 South goto Dr 34 McIntosh Lane UINUL CHUBBLER Rd 156 New Boston Rd. 4 Park Dr. 12 SETON DR 47 Rundlett Hill

We the undersigned, as residents of the Town of Bedford, request that you give serious consideration to the implications of the PROPOSED cost shifting from the State to our local communities as a result of your review of the NH 2009-2010 State Budget.

Address wood Cincle rik BIRCHUNDON 28 Applater 19 Golden (2) 12 SONOMA DR 58 Bknford Pl. 14 Phessant Run 42 TIMBLE KD KING RD. 5 MUNFEFFAM RO

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<u>Name</u> Address 9 Rebble Beach Du 1 Timell Rd Turell Rd Nommand 36 m'Atee Farm Rd Danle 111 Sucharaso. 33 Cider Mill Rel 110 Blandons les/an 22

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Address Name Christine Gallaghen 15 Gallingy Lane PAUL LACOURSE 17 Suffolk QT. 48 BANNION COM HERMAN STR FISAURCO. Walter Griffim. 16 Spyglass Pt. Crc/e GWBER STRUCHHOFF BEALS RD. 191 BEALS NDRED STEUCH NEEF 191 DUNG-LAS 2 WESTUR Ro DINKEL Icd Goeshi 9 Mon flower Dr. Baddond, NH Tell Kenson ZY Old Stone Way 24 John Goffe Dr. Madeleine O Neil HONARD SERVER 184 LIA HILL RO Laura Clark 38 Contland Dr. Bedfol, N

We the undersigned, as residents of the Town of Bedford, request that you give serious consideration to the implications of the PROPOSED cost shifting from the State to our local communities as a result of your review of the NH 2009-2010 State Budget.

Address 192 BACKRIVER RS-BadFord 192 Back River Rd. Belfrod MARAN fineta 11 Cotton Circle - Bedbol Michael Cyr 26 Nancy Ln. B. OFFIR DAVE. 1 NELphborhood Cy Bedy truella JOSEPH BINR BEAN PRIM ROSELN BED 11 12 Palamo mancad At amount In. 130. RATUL

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We the undersigned, as residents of the Town of Bedford, request that you give serious consideration to the implications of the PROPOSED cost shifting from the State to our local communities as a result of your review of the NH 2009-2010 State Budget.

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Address Name B Kdure 53 Kinsington Line Budford N 48 Rinecrest Drive Bulton Nt Andre GANON I Man Lon Belfard M4 So Pruser HILL NO 55 HAWE DE BEDFOLD AUTOFISOU 57 Paster H.M.R.J Pulled NH 41 JENKINSRO. BEDFONDALH 17 Pond Point Dr. BelFand NA heryl lefrance a 411 Joppa Hill Rd Caul Found 421 Joppa Hill Rd 38 Old From Rd. 45 Greyrock BC BellondNI

We the undersigned, as residents of the Town of Bedford, request that you give serious consideration to the implications of the PROPOSED cost shifting from the State to our local communities as a result of your review of the NH 2009-2010 State Budget.

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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH Address Name Mark Preskens 14 Neutree Rd Bedford 14 Newfare Rd Bedford Kenn Preskens Hathryp Phillips 4 Ruth St Backord Sam Shilly 4 Bith St. Buffer . Kor Subs as Jathan MANE Bran Ekorburt. Joh 35 magozine St 35 Magazine St baul & Johnde 15 Jeffuson Rel VIRGIMA (A)QA Gorald Bachner 74 Barrington Dr. the 74 Hitching Port Ln. Beating au a Maria 25 Mountain Rd Bedford Staay mednik Amere Shurin 30 Brokview Ten Milion Crewo 23 Polling woods Dr. ammy burdsom 130 Powda Wiek 113 Tr. Umlevel Rd andrea Conney Constine Villeneuve 8 Rutledge Rd Bedford 38 Constance St Bellon pour liles Rile Lana Karen 1500 2) Ŷ, Refind & Parenelly 27 Buttonwood Rd. Payson Langley 11 Cane for Drine

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**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name Mary Queni 11 Hitching Past LA. BUSH Frewert 4 Kings Ronson (n Cothenne Caren 44 Seppins fond Dr. lave Elym - Stuge couch bane re E. Venny 40 Newfare Kd. BY LIBERTY HILL CD J. Scnell Hank 183 JOPPA HILL RED THOMAS KARANASIOS ruse wella 17 LIXENTAUN AVE alatte albumen 9 Dalton Ro UNKNAMA 35 Boxwood ld. the britmulle tand 43 Palania Long # 37 Berne LN. and HEINZ as &. Lillian 20 Weynouth Dr. eo 13 basmi Dr. 9 TOBBOTTS LN. Kasamell Hd. 1 18 SACKSON SQ. 6 RUMPIZES LN

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## BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH <u>Name</u><u>Address</u>

6 SEagle pr. Bed Ford, NH Thomas Eng derive Caron 28 Willwood Pra Bodford Mark Jayelle 36 GAULT Road Pedford NH 381 N And HE DST 120 BIDGO DNA ROSER AUBIN Stephanic Latlamme 11 Chippendale Dr Bafford NH Jessica Humphrey 2 CO/Saniels Bedford NH 36 Wellaly Dr Belfri NH Atophin & Kuchen 16 Steppingstone Rol Bedlord NI Lowis TETLON Dennis Finn 28 Lancaster Ln Bedford Nt. 85 TSlanford ED. Badford N.H. Rechard Masmith 30 Olde English Rel Bud not MH Frank Denicls JIM GUERIN 30 BRODENIEN TRALACE Eva Cherach 30 Forest dr Badford Ntt 12 Kawling Ln. Kedford Md Bob Simlah 168 New Bosen Rol Beafind Tiesduharme ful Due So Pannide LN Marie Elena Debois 50 Carriage Sr. Bedford VIEX Alling 3 MULPHELD RU RICHARD POASO 30 Dovrow Contok Rd DRIGN MIKA 31 Brim RD

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Name Address nee 17. 5 Benurlain ST 33 Kedarwood Land Land elenn 1. Miknin Dri 21 LINDANO DR. 381 n. anhust Rd ante marken Eldo 330mlap B bedfind,7 92 McIntosh Ln. Bedford " aura G ave 41 Bewin Cane LisA Karkur ETZRANCE J. RADKE 16 DARBY LANE Cyntha H Du 17 Rev. Houto De. 16TBAM RIUSE ED ELSAND & Miten Severly Gere 17 Patter Rd. Ulban Koo 3 Alder Way 38 Mulburry Long 111 Back River Rd. un, 49 (ates by hA MARILYN A IL 49 CATESAY THOMAS (JUA/10

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name 480 HE WANTERN AD. YO Newton Kl. G SMITHFIELD LN. 343 New Boston R.D. 25 EAGLE DR. N. Helston Shuis Aumeting 1 Veronica Duije 190 Mais , have Rel alus l' Lum 29 LEDGENOOD RD. 45 FETTER RI Kt Fa ONCelar BNH. 53 WHIPPORRANCE LN All How 34 selding Pond Dr. ficus ulebsh 36 Smith RD and selles 27 STANTREWS DR Albert 38411 Amperst Pl anda 24 Rosswell Rd 324 JOPAL H' 11 KO, 824 JoppA Nie Re Ling Jac 39 McIntosh In. 2903 JOKAE SUFICution KS 4 uments yes

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**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name 2 Maple Drive, Budford and Q. Small 157 MARRO methosh have Bodfink 17 Birkdule Rd CML 3 Birchwood Circle ShaughNessy 10 Lans Orine SI Certan Rd. JANICE Bantio 106AGE RS. Betor, NH Villene une 10 Gage R.J. Bernd NH 10 Seton Or, Gedtord 103 Camelot Bodford 1 11 EDFa 69 HITCHING Post Tommi 52 Smooth Ble Bed Sultte 112 Nashan RO Ba 1 Sille 82 C. Dimiels De Bedson POINT DR. ) pony 06494 JI Caterlay Lr. 18 AFECH ST LEDFORD KATHLEEN M. BENUCK 83 GAULT ROAD, BEDFORD

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name 57 Patton Rd Bedford matart Ro Balland SO Run 14 shar De Bedferg GAE 17 Hazen RD., Sallo rovencher 16 Banning Wmy B Viado 3 Nostan Culler Dr. Bestind 3 MC Intoch Lane Beaford Duly ST, Berfal Wit Marino 15 Monsilet Rox 404 Wallow 45 - Rold 99 Libbis Find Kd 8 CIRCLE DRIVE 61 Ministerial Red 25 Minstina Rd JAI Bock River 12 W H Cadawy RLan С Т ChiFton Bdl B.L. 3 Cha 263 D. Amhure T Rel iddle Nu 14 Edinburgh Dr. Bestinal

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**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Name Address Ko / 32 Greennesday bre. 12 Cambridge P. But hard Center Rd. 21 La Krah su const 15 SEFFERSON ROAD cant m , 203 Lilecto de ATT. ... 78 Rundlett Hill Rd. Kim 159 Back River Rd. nouv Storen 2. Tolford Hill Road. k 160 rii Gno. Rock bound Rd. 17 Buchward C. 11 Chesto  $\rho$ sald 23 Olde English Rd line 212 **OO**A Vany Whe Kust Sm.

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**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name POHKLOSE 4 Servant ST. DAVID HUNTER 279 ROUTE 101 Christine Hunter 279 Route 101 MamBerth Soturon 24 Mulberry Lan KEVIN SOTERION 14 Muleoect Cn. acquinte lasa 75 Sollill5 75 S. Hills 3 GARDENTARTY LN ENNIS KOUS 32 Green Michaw LN Rat 1 Chamm 12 Carriag Lone F 12 Carriage Ln. non 58 Stowell R.J. 12 MillStme res A ROOSEVERT Dr. n Qd V. , W. 120 Bask Rime Re. 8 OLD SAWMELL 12 Cambridge 23 Palomino Lane 30 Burner St 24 Baxwood Kd.

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name 7 Roblin Rund Barrington Br. 417 Juppa 67 WENTWATH Dr. 32 Sonoma D Mart Certa 434 Donald Sx. 14 GALLOWAY LANK KOAERTO MUNUZchelli. 11 Ans. 82 Brick Mill Rol. arean hy. maci 123 minuterial Road met 21 trennedy DA 38 Markanent DR 34 Mallery dans 24 CHRISTMAS TREE (IR 11 OLDE ENGLISH RD. 22 WELLESLEY DR. 23 RANDOM RD 11 WINCHESTER LA.

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name J.h. McBrida 39 West view Road Mary Blovens 21 Rolly Redoody Rd. Brenda Soghikian 12 Champagne Terr. Rom Jan's 189 Campbell Kd. Williom DELLORFAND A PILGRIM DR REdived. 53 Patten Rd Belford Ann Mulvee Kobert Flynn 23 Harvard Lane white devi JU SANDY POND PREY. 30 WEstures Rd. 30 WESTVIEW RC cial a C 10 hall 17 woodlawn Ave 77 Hack Dr. udry Steinberg 8 Bruck Mill Rd. 62 Sebbins tand Dr. ay Lane erin (a 33 Dunkap Drive 50 Powla Hill Pel Sulfact 50 BEMBECTILLAN BOFULD NH 105 Northly Red And N

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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH
<u>Name</u><u>Address</u>

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**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name m Main Bellite 292 BACKLIVER RA. 16 Grey Moch Rd 22 Darbyln ontaine 39 Rick Mill 55 Camelot Drive 16 onchano Hill Cincle 89 Pourder 1/11 Rd 59 Liberty Hill Rd. 43 Ministernal Blanch (n) i Konski 27 Glackburd Dr. Phimh 42 Winding R) co#Plumes 82 GRAFTON DR 82 Graffon Dr. ousseau 514 Wallace Rel 53 Kensivi In Com al of Delen 24 N. Knherst Rd 57 Schbins How D 353 N Amherst 38 Budfield Kd 38 Bondfield Rd

BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH <u>Name</u> <u>Address</u>

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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH Address Name Robert R. Gosselin 8 Sandstone DR. 41 Rice La Jim Jedon Nichtittm 5 Anece + Cir. 100 BRCK EVE RD Mara Roya CLANZE C RIDUL 100 BREK RVR RO MICHAEL G. BERRY 35 BARNSIDE DR. Ma Richard Morgan 25 Tirrell Rd. Liz Morgan 11 Cilen Keef 19 Trellis Wy Kristin Blaig 453 Jospa Will Rd Sephen Blais 453 Joppa hill Rd Susun Cumia 54 Dak Drive Zind Selat 306 Joppe Hill Rel Bob Rheaust 233 So. River RQ 189 Campbell Road. KURT Davis Sorene Graham 23 Hickory Ln Barry Steinberg 27 Hawk DIVE 39 Glen Rd. Mayorie Tim hand . Chrimmin 39 Glm Rd. 16 Mill Stone Ter.

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Address Name ERNIE 12 S. H. 111 Dr. PASQUINA Jackie KRAMER 11 Beech St 11 BEECH ST. 33 TWIN GROOK AILE ra DUXto 67 Cambridge Rd Wentworth 0-30 CHURTH ROAD. Bill Van Aug 78 Olde Lantern Rd. Rulph Dieter 58 CATEBY CAME 5 Have Dre, Bolld NH 11 militee Fam 01) Sammill Roberten Dr Bedford NH 2 Le 9/ fatal NIS 184 Pulait Rd Bedford NH Wilson 8 How de KI 21 Normand Circle Bedford 10 Anbrike h

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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH
<u>Name</u><u>Address</u>

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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH Address Name Ln. Charles Il 3 0' Coventry 200 county To MAGGARTIL lenerala & aner 7 18 1 29 Hm 0 14 Cantersam la 5 Minglerial Br. 58 Tirrel rd. 1 / mall Rd Lana Il 1 Acas eph Andi slened Simurd Bognto 44 MCQUAde BROOK KC Me Pd bus Jima 49 *p* Farm 9a d Scott June Nancy Long Vatricia N. K. Tone Kd. 2 Still Ding to armelle to Culby Cour # 107 5 Shan Dr mine Day poinston Rd ars

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name VIUIN& Hocchie 9 ALAZEN PD 2, Waters R.L. 65 Forest Dr. Ne. 11 SUZANNE 18 Savaie St. Sound 8 Devonshire 111 Madoucu 10 41 FLK DR BED lon L Casa 71 Bar Farm Rd. and har 6 FINST ST SEO Chis Hou A. 19 2 SANDA POR PROY uni xaal 138 Jubach HAURS 21 67 Constrate of addens Alesa 15 STonlyind Lefted A tanet A a prisop 12 Aspen Ln Banett men 30 Harvard U. Susan Fahen 19 Garrison L 36 Grault Rd

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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH Name Address

Name Richard Magie othy Chaquack 1Sh s Clocketh ette

58 Birkhole RI Solfort 330 6 bay Hill Rd. Baland 12 Breek Mill Rol 105 ANNESTERIAL RD. 44 BIRKLALE ROAD 101 POWDER H.LL RD 33 Viggiu Ks. 101 Howder Huckd Kerto 8 (motions) JT 52 3 Palmer La Bel 17 Box wood Rd Bad nd. 44 Essex Rd Bedford 39 Birdwood Qy. Bedtold 12 Dublin Gt 7 Pinesad Tan Jg Wellesley Dr 20 Jelly a Ro 18 Hollowk Rd. 142 composed es 147 Composer 10

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name 65 Hout Torne Ture 44 Briston Ct. Wors L Chris 57 Macdauerest Dr. 59 Mardonerost Dr .55 Robble Brack de. 14 old Everagen for A IN 5% Manharis Kle 97 Blanford Pl. laa 114 Bath River Rd. in Krzilak Timall Rd ROL. 97 3 wirveen Rd 65 Hawthome الرمرده 49 CHURCH 19 Honton fl Hunters Rd. MATHAN CUTLOR DR Mile 52 52 Nathan Catter Dr Sebbens Ford DA. man Cambudge [hl 130

BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH Name <u>Address</u>

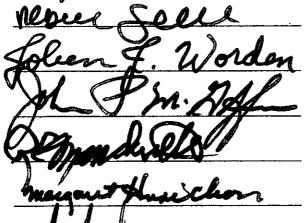
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BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH Name Address

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**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name 8 Ruelane chian ( -Means 37 N Amherst Red len Bistwich · Sostwick 37 N. Amerest Ro. 38 HAWTHORNE DR verlin & Nym 38 HANTHORNE DA Citta M. Ston 29 FOXRUNKO David G Publos 29 Proctor Rd. Withour Beaule BERTH B. h 21 Proce Ro. 11 Pauline St. Keseman a. Clark 310 Boynton st. P. D'Rale acuich & Under 22 Mendow Rd. 26 Maple Jr unda le 26 Maple Drive Sal de SY BUSTONWOOD 7 SEBBINS POND DA. mill amendent () 112 Birkdale Rd XIAND 36 MAPLE DR eather E. Michaels 30 Maple Drive Janin & Aussosiera 12 Letre Ml

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** 

Address Name 71 Sandypond Pkury 289 BACK RIVER RD. 189 Back Rivin Rd Jinn Kopielanz 70 CAMELOT 6RAE <u>Ne</u> 5140 L 39 Shaw hor 39 Star Drive en hior 11 Scabec St. 48 MAPLE DR. 43 BRICK MILL RD ETERSON 4 Munters Rd. All Briston Ct 39 Lider Mill Rd. ame N A. WILLIAM SORGE 14 MEADOWCHEST DRIVE Alex A. Bahdazian 19 Greeler Hill RL Q. Thoms in Liberti Hall to

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** 

Address Name tmas bu Cick Jourid C. Messier 35 (4 H Dalton Rd Anne Southwell JCUMISCH Debbie Day Erre Stepho 3 Stagecounce Melissa Stepho 3 Stagecoach (n Sum Balor 56 No Amberry Rd 198 Palpitke Jaudette Bur Carla Silvera AL Combridge Rd 48 Palmino Love Bronto Beund 178 Nachan KO 22 TRVISTOCK Dr. raine Dille Paul / dam as 37 County K Erm Klamm 31 county M.S. 67 feducation Rel Jim Vonahue 180 angol Ko 180 Campbell Road 18 MIQUAL US RO 12 Benning Way 52 wear Dr.

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Address Name TEnny J. Demos 27 Clifton Rd 27 Clifton Rd Salah Demos 28 Riddle he hylion Mary 49 Stowell Rd Emie BWi 12 Jument Hay meland 11 GIRESME 22 FEBERATION RD. 41 Strafford Lane 69 HUTCHING BTLN 6 Dam Ln. Westview Rd Jagood 31 46 Dunlap Dr 126 LINTHIN ND Martimberse -oel 6 CONNIE (7 BE) am bamacha 3 Rockband Kd. 95 MCAllisten Rd. 71. Eade es Hill Rd.

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Name Address Wendy Falvey W. Fulvey 46 Barrington Dr. Bedford Mariana Barbowski 50 Edinburgh Dr Bedred KARYN MEREMAN 330 CISETRY HILLIO, REDENCO JOS-PH (TRAUS AL SANDSTOND BIDGA Tima Krause 7 Merry St. Bedford 38 Natten Cutter D. Brofford - MURD. BEDFOLD Eugen 14 Moder From K. Red For J liver 118 Hitching Post line Berly

**BEDFORD PETITION TO LEGISLATURE and GOV. LYNCH** Name Address JAPPLELEPP DR. Miellnez Collier T BLAZAK IN ESSE × FD 14 Prosidential Rel. 39 Correly Lu end No. Aminet Rel Tom Johnson PEN By lotta alle

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05731 BILL TITLE: A mending Hupor Ominger Hubert firmt fic schedule

DATE: 3/17/09

Subcommittee Members: Reps.

#### **Comments and Recommendations:**

#### Amendments:

Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

<u>Motions</u> :	OTP, OTP	P/A (TL) Retained (Please circle one.)
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Second	ed by Rep.	Uly
Vote:		13 T Nr

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

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Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Subcommittee Chairman/Clerk

## OFFICE OF THE HOUSE CLERK

2009 SESSION

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Bill #: <u>HB638</u> Title: <u>Amending</u>	the POT andrige + out when Amudet # Session D.	2,15,0
PH Date://	A STALLATION 25 0827	ate:
Motion: JTL & BOUTINA IT2 (	Amendment #:	Jac William
MEMBER	YEAS	NAYS
Almy, Susan W, Chairman		
Hatch, William A, V Chairman		
Davis, Frank W	V	
Butynski, William, Clerk		
Vachon, Dennis P BABSENT		
Shattuck, Gilman		
Kelley, John D	V	
Mack, Ron J	V	
Johnson, William G	/	
Price, Susan G		
Walsh, Robert M	V	······································
Major, Norman L		
Griffin, Mary E AlesenT		·
Lockwood, Priscilla P ABSENT		
Boutin, David R		····
Bettencourt, David J ABSENT		
Ober, Russell T ABSENT	·	
Sapareto, Frank V ABSENT		
Ulery, Jordan G		· · · · · · · · · · · · · · · · · · ·
Osgood, Joe ABSENT _	·	
	AZ)	(0)
TOTAL VOTE:		
Printed: 1/12/2009		

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#### Amendment to HB 638-FN-A

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1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and amending the department of transportation's oversize and overweight permit fee schedule.
7	Amend the bill by replacing all after section 4 with the following:
8	
9	5 Equipment of Vehicles; Permit Fees. Amend RSA 266:22 to read as follows:
10	266:22 Permit Fees. Before any special permit authorized by RSA 266:24 is issued, the
11	commissioner of transportation shall collect fees as follows:
12	I. Each permit for either over-length, over-width or over-height or any combination thereof,
13	[ <b>\$6</b> ] <i>\$7</i> ;
14	II. Each permit for vehicle and load over-weight, fee based on the following schedule:
15	vehicle and load over registered weight but not exceeding 50,000 pounds, [\$5.50] \$7.50; 50,001
16	pounds to 60,000 pounds, [ <del>\$6.50</del> ] <i>\$8</i> ; 60,001 pounds to 70,000 pounds, [ <del>\$7.50</del> ] <i>\$9.50</i> ; 70,001 pounds
17	to 80,000 pounds, [ <del>\$8.50</del> ] <i>\$11.50</i> ; 80,001 pounds to 90,000 pounds, [ <del>\$9.50</del> ] <i>\$12.50</i> ; 90,001 pounds to
18	100,000 pounds, [ <del>\$10.50</del> ] <i>\$14</i> ; and for each additional 10,000 pounds [ <del>\$2</del> ] <i>\$2.50</i> shall be added to the
19	above rate;
20	III. Provided a special annual oversize permit may be issued to a person to cover all types
21	of oversize moves made within a radius of 100 miles from the person's home location for a fee of
22	[\$60] \$75 for each unit. Permits issued under the provisions of this paragraph may be issued for
23	such time as the commissioner of transportation may determine.
24	IV. Provided further that a special annual oversize permit may be issued to a person to
25	cover all types of oversize moves for a fee of [\$115] \$140 for each unit. Each permit issued under
26	the provisions of this paragraph shall be issued for one year;
27	IV-a. Provided further that a book of 25 "in-transit" permits may be issued for a fee
28	of \$75. Applicants may request authorization of an in-transit permit from the permit office
29	for annual permits, supplemental permits, or single trip permits. Permit fees for single
30	trip permits shall be collected pursuant to paragraphs I and II for each authorized in-
31	transit permit;
32	IV-b. Provided further that the department may provide specialized engineering

#### Amendment to HB 638-FN-A - Page 2 -

1 review of proposed travel over weight-limited posted bridges or for supermoves for a fee of

2 \$65 per hour. All fees collected shall be deposited in the highway fund.

3 V. The provisions of this section shall not apply to any special permit authorized by
4 RSA 266:24 issued for farm equipment.

5 6 Effective Date. This act shall take effect July 1, 2009.

#### Amendment to HB 638-FN-A - Page 3 -

2009-0827h

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#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also amends the department of transportation's oversize and overweight permit fee schedule.

Straw Vate

но	USE COMMITTEE ON WAYS AND MEANS
	EXECUTIVE SESSION on HB 6 35 metro wetweet infector
BILL TITLE:	Not the state of t
DATE: 3/19/09	fur, + thansferring Center more were of envirent
LOB ROOM: 202	

	<u>idments</u> :	10 Dittated h
Sp	ponsor: Rep. Hatte	OLS Document #: 0854 (b) (udultitud f)
Sp	oonsor: Rep.	OLS Document #:
Sp	oonsor: Rep.	OLS Document #:
<u>Motio</u>	onsor: Rep. A More A menduit # ons: OTP, OTP/A, ITL, Interim Study (Plea Moved by Rep. Hatte Seconded by Rep. Valuer	ase circle one.)
STRAW	Vote: $10\pi$ 8 (Please attach record of roll cal	l vote.)

<u>Motions</u>:

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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

·	OFFICE OF THE HOUSE CLERK	2009 SESSION
WAYS AND MEANS	STRAW VOTE	
Bill #: <u>HB638</u> Title: _	micrean to a fund mottes department of e	to return inketio fee
PH Date:/ //	Exec Session Da	ite: 31/8109
Motion: OTP	Amendment #:	0854/4
MEMBER	YEAS	NAYS
Almy, Susan W, Chairman		
Hatch, William A, V Chairman		· · · · · · · · · · · · · · · · · · ·
Davis, Frank W		
Butynski, William, Clerk		· · · · · · · · · · · · · · · · · · ·
Vachon, Dennis P		······································
Shattuck, Gilman	V.	
Kelley, John D		······································
Mack, Ron J		· · · · · · · · · · · · · · · · · · ·
Johnson, William G	· · · · · · · · · · · · · · · · · · ·	
Price, Susan G		V
Walsh, Robert M		
Major, Norman L		V
Griffin, Mary E		
Lockwood, Priscilla P		
Boutin, David R		
Bettencourt, David J		·····
Ober, Russell T		
Sapareto, Frank V		
Ulery, Jordan G		V
Osgood, Joe		V
	-10	8
TOTAL VOTE: Printed: 1/12/2009	, 	

Rep. Hatch, Coos 3
 March 17, 2009
 2009-0854h
 03/04

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ruh fr 563(k)

#### Amendment to HB 638-FN-A

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1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6 7	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, increasing motor vehicle inspection fees, and transferring certain motor vehicle inspection fee revenue to a fund in the department of environmental services.
8	Amend the bill by replacing all after section 4 with the following:
9	
10	5 New Subparagraph; General Revenue Exemptions; Motor Vehicle Air Pollution Abatement
11	Fund. Amend RSA 6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:
12	(277) Funds deposited in the motor vehicle air pollution abatement fund established
13	in RSA 125-S:3.
14	6 New Chapter; Motor Vehicle Air Pollution Abatement Fund. Amend RSA by inserting after
15	chapter 125-R the following new chapter:
16	CHAPTER 125-S
17	MOTOR VEHICLE AIR POLLUTION ABATEMENT FUND
18	125-S:1 Purpose. The general court finds that emissions of air contaminants from motor
19	vehicles represent a potential serious health problem to the citizens of New Hampshire and a threat
20	to the air quality of the state. The purpose of this chapter is to establish a fund to be used for costs
21	incurred by the department of environmental services in the prevention and abatement of emissions
22	of air contaminants from motor vehicles registered for on-road use in the state of New Hampshire.
23	125-S:2 Definitions. In this chapter:
24	I. "Department" means the department of environmental services.
25	II. "Motor vehicle inspection fee" means the fee collected by the department of safety
26	pursuant to RSA 266:2.
27	III. "Mobile source" means, for the purposes of this chapter, any motor vehicle registered for
28	on-road use by the department of safety, division of motor vehicles.
29	125-S:3 Fund Established. There is established a motor vehicle air pollution abatement fund,
30	which shall be administered by the department of environmental services. This fund shall be used
31	for costs incurred by the department in the course of carrying out activities that are designed to
32	reduce air pollution in the state from the mobile source sector. All fees and monetary grants, gifts,
33	donations, or interest generated by these funds shall be deposited with the state treasurer in a

#### Amendment to HB 638-FN-A - Page 2 -

special nonlapsing fund to be known as the motor vehicle air pollution abatement fund and shall be
 continually appropriated to the department for the administration of this chapter.

3 125-S:4 Fund Established; Collection. Funding for the motor vehicle air pollution abatement
4 fund shall be from the portion of the motor vehicle inspection fee established by RSA 266:2.

5 7 Inspection Sticker Fees. Amend RSA 266:2 to read as follows:

6 266:2 Fees. The fee for inspection stickers shall be [\$2.50] \$2.90 for each sticker furnished an 7 approved inspection station. The division shall transfer \$.25 of each fee collected under this 8 section to the motor vehicle air pollution abatement fund established by RSA 125-S:3. All 9 unused stickers returned by the approved inspection station to the division shall be refundable at the 10 rate of [\$2.50] \$2.90 each, except that unused stickers purchased from the division for a fee of \$2.50 11 shall be refundable at the rate of \$2.50 each

11 shall be refundable at the rate of \$2.50 each.

12 8 Effective Date. This act shall take effect July 1, 2009.

#### Amendment to HB 638-FN-A - Page 3 -

2009-0854h

#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a motor vehicle air pollution abatement fund, increases the fee for motor vehicle inspection stickers, and requires that a portion of the increase be used by the department of environmental services to reduce air pollution in the state from motor vehicles registered for on-road use.

Rep. Hatch, Coos 3 March 17, 2009 2009-0854h 03/04.

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## Amendment to HB 638-FN-A

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1	Amend the title	of the bill by replacing it with the following:
2		
3 4 5 6 7	AN ACT	increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, increasing motor vehicle inspection fees, and transferring certain motor vehicle inspection fee revenue to a fund in the department of environmental services.
8	Amend the bill b	y replacing all after section 4 with the following:
9		
10	5 New Sub	paragraph; General Revenue Exemptions; Motor Vehicle Air Pollution Abatement
11	Fund. Amend R	SA 6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:
12	(2	277) Funds deposited in the motor vehicle air pollution abatement fund established
13	in RSA 125-S:3.	
14	6 New Char	ter; Motor Vehicle Air Pollution Abatement Fund. Amend RSA by inserting after
15	chapter 125-R th	e following new chapter:
16		CHAPTER 125-S
17		MOTOR VEHICLE AIR POLLUTION ABATEMENT FUND
18	125-S:1 Pu	pose. The general court finds that emissions of air contaminants from motor
19	vehicles represen	t a potential serious health problem to the citizens of New Hampshire and a threat
20	to the air quality	of the state. The purpose of this chapter is to establish a fund to be used for costs
21	incurred by the d	epartment of environmental services in the prevention and abatement of emissions
22	of air contaminar	ts from motor vehicles registered for on-road use in the state of New Hampshire.
23	125-S:2 Defin	nitions. In this chapter:
24	I. "Depar	tment" means the department of environmental services.
25	II. "Mot	or vehicle inspection fee" means the fee collected by the department of safety
26	pursuant to RSA	266:2.
27	III. "Mob	ile source" means, for the purposes of this chapter, any motor vehicle registered for
28	on-road use by th	e department of safety, division of motor vehicles.
29	125-S:3 Fund	Established. There is established a motor vehicle air pollution abatement fund,
30	which shall be ad	ministered by the department of environmental services. This fund shall be used
31	for costs incurred	by the department in the course of carrying out activities that are designed to
32	reduce air polluti	on in the state from the mobile source sector. All fees and monetary grants, gifts,
33	donations, or int	erest generated by these funds shall be deposited with the state treasurer in a

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#### Amendment to HB 638-FN-A - Page 2 -

special nonlapsing fund to be known as the motor vehicle air pollution abatement fund and shall be
 continually appropriated to the department for the administration of this chapter.

3 125-S:4 Fund Established; Collection. Funding for the motor vehicle air pollution abatement
4 fund shall be from the portion of the motor vehicle inspection fee established by RSA 266:2.

5 7 Inspection Sticker Fees. Amend RSA 266:2 to read as follows:

6 266:2 Fees. The fee for inspection stickers shall be [\$2.50] \$2.90 for each sticker furnished an 7 approved inspection station. The division shall transfer \$.25 of each fee collected under this 8 section to the motor vehicle air pollution abatement fund established by RSA 125-S:3. All 9 unused stickers returned by the approved inspection station to the division shall be refundable at the 10 rate of [\$2.50] \$2.90 each, except that unused stickers purchased from the division for a fee of \$2.50 11 shall be refundable at the rate of \$2.50 each.

12 8 Effective Date. This act shall take effect July 1, 2009.

#### Amendment to HB 638-FN-A - Page 3 -

2009-0854h

#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a motor vehicle air pollution abatement fund, increases the fee for motor vehicle inspection stickers, and requires that a portion of the increase be used by the department of environmental services to reduce air pollution in the state from motor vehicles registered for on-road use. Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0563h 05/09

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#### Amendment to HB 638-FN-A

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1	Amend the title of the	bill by replacing it with the following:
2		
3 4 5 6	com	easing the tobacco tax and dedicating certain tobacco tax revenues to the prehensive cancer plan fund, and establishing the motor vehicle air pollution tement fund.
7	Amend the bill by repl	acing all after section 4 with the following:
8		
9	5 New Subparag	raph; General Revenue Exemptions; Motor Vehicle Air Pollution Abatement
10	Fund. Amend RSA 6:	12, I(b) by inserting after subparagraph (276) the following new subparagraph:
11	(277)	Funds deposited in the motor vehicle air pollution abatement fund established
12	in RSA 125-S:3.	
13	6 New Chapter; l	Motor Vehicle Air Pollution Abatement Fund. Amend RSA by inserting after
14	chapter 125-R the follo	owing new chapter:
15		CHAPTER 125-S
16	Μ	OTOR VEHICLE AIR POLLUTION ABATEMENT FUND
17	125-S:1 Purpose	. The general court finds that emissions of air contaminants from motor
18	vehicles represent a p	otential serious health problem to the citizens of New Hampshire and a threat
19	to the air quality of th	ne state. The purpose of this chapter is to establish a fund to be used for costs
20	incurred by the depar	tment of environmental services in the prevention and abatement of emissions
21	of air contaminants fr	om motor vehicles registered for on-road use in the state of New Hampshire.
22	125-S:2 Definition	ns. In this chapter:
23	I. "Departmer	nt" means the department of environmental services.
24	II. "Motor v	ehicle inspection fee" means the fee collected by the department of safety
25	pursuant to RSA 266:	2.
26	III. "Mobile s	ource" means, for the purposes of this chapter, any motor vehicle registered for
27	on-road use by the dep	partment of safety, division of motor vehicles.
28	125-S:3 Fund Es	tablished. There is established a motor vehicle air pollution abatement fund,
29	which shall be admin	istered by the department of environmental services. This fund shall be used
30	for costs incurred by	the department in the course of carrying out activities that are designed to
31	reduce air pollution in	n the state from the mobile source sector. All fees and monetary grants, gifts,
32	donations, or interest	t generated by these funds shall be deposited with the state treasurer in a

#### Amendment to HB 638-FN-A - Page 2 -

special nonlapsing fund to be known as the motor vehicle air pollution abatement fund and shall be
 continually appropriated to the department for the administration of this chapter.

- 3 125-S:4 Fund Established; Collection. Funding for the motor vehicle air pollution abatement
- 4 fund shall be from the portion of the motor vehicle inspection fee established by RSA 266:2.
  - 7 Inspection Sticker Fees. Amend RSA 266:2 to read as follows:
- 6 266:2 Fees. The fee for inspection stickers shall be [\$2.50] \$3.00 for each sticker furnished an
- 7 approved inspection station. The division shall transfer \$.25 of each fee collected under this

8 section to the motor vehicle air pollution abatement fund established by RSA 125-S:3. All

9 unused stickers returned by the approved inspection station to the division shall be refundable at the

10 rate of [\$2.50] \$3.00 each, except that unused stickers purchased from the division for a fee of \$2.50

1.1 shall be refundable at the rate of \$2.50 each.

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12 8 Effective Date. This act shall take effect July 1, 2009.

#### Amendment to HB 638-FN-A - Page 3 -

2009-0563h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a motor vehicle air pollution abatement fund, increases the fee for motor vehicle inspection stickers, and requires that a portion of the increase be used by the department of environmental services to reduce air pollution in the state from motor vehicles registered for on-road use.

Straw Vate

HOUSE COMMITTEE ON WAYS AND MEANS WORK SESSION on H13638 (Amenden 0572 (1) EXECUTIVE SESSION on H13638 (Amenden 0572 (1)) BILL TITLE: establishing a fee for manneering 111, driving periods DATE: 3/19/09 LOB ROOM: 202

Amendments: 0.572 h

Sponsor: Rep.

Sponsor: Rep.

OLS Document #:

OLS Document #: 65 D ( h)

Sponsor: Rep.

OLS Document #:

OTP, OTP/A, ITL, Interim Study (Please circle one.) Motions: Moved by Rep. Hatth Seconded by Rep. Value

STRAW

Vote: 1776 (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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

WAYS A	ND MEANS	S
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,	OFFICE OF THE HOUSE CLERK	2009 SESSION
WAYS AND MEANS	STAAW VOTE	
Bill #: 1462 Title: _	stublection a fee for engineering ,	" drivery permit
PH Date://	Exec Session Date	://
Motion:	Amendment #:	0572(W)
MEMBER	YEAS	NAYS
Almy, Susan W, Chairman		
Hatch, William A, V Chairman		
Davis, Frank W		
Butynski, William, Clerk		, <u> </u>
Vachon, Dennis P	· · · ·	
Shattuck, Gilman		
Kelley, John D		
Mack, Ron J	l l	······
Johnson, William G	V.	
Price, Susan G	li li	
Walsh, Robert M		
Major, Norman L		

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TOTAL VOTE: Printed: 1/12/2009

Griffin, Mary E

Boutin, David R

Ober, Russell T

Ulery, Jordan G

Osgood, Joe

Sapareto, Frank V

Lockwood, Priscilla P

Bettencourt, David J

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0572h 04/09

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## Amendment to HB 638-FN-A

1	Amend the title o	f the bill by replacing it with the following:
2		
3 4 5 6 7	AN ACT	increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing a fee for the costs of performing engineering reviews and construction inspections associated with the issuance of driveway permits.
8	Amend the bill by	replacing all after section 4 with the following:
9		
10	5 New Subpa	aragraph; Driveways and Other Accesses to the Public Way. Amend RSA 236:13, $ m III$
11	by inserting after	subparagraph (c) the following new subparagraph:
12	(d)	The department of transportation may charge a fee to cover costs expended to
13	perform engineer	ring reviews and construction inspections associated with the issuance of driveway
14	permits required	l under this section. The fee for work performed by department technical and
15	engineering pers	onnel shall be \$65 per hour, and in no case shall the total fee exceed \$6,500. The fee
16	for work perform	ed by consultants engaged by the department to assist with this work shall be the
17	actual costs char	ged by the consultant. The actual fee for department of transportation hours and
18	consultant work	for any single permit application shall not exceed \$25,000. All fees collected under
19	this subparagrap	h shall be deposited in the highway fund.
20	6 New Para	graph; Department of Transportation; Required Rulemaking. Amend RSA 21-L:12
21	by inserting after	r paragraph X the following new paragraph:
22	X-a. Fee	s for driveway construction permits pursuant to RSA 236:13, III(d).
23	7 Effective I	Date. This act shall take effect July 1, 2009.



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2009-0572h

#### AMENDED ANALYSIS

This bill:

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I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a fee for the costs of performing engineering reviews and construction inspections associated with the issuance of driveway permits, and requires such fees to be deposited into the highway fund.

## HOUSE COMMITTEE ON WAYS AND MEANS

## BILL NUMBER: HB 638-FN-A

**BILL TITLE:** increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

DATE: 4/1/09

## THE COMMITTEE HAS VOTED TO RETAIN THIS BILL.

Susan W. Almy, Chatrinan

# Speakers

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638 5/19/09 Ø B Bill # \_\_ Date \_\_\_\_\_ \_\_\_\_ Warp+ Committee \_

\*\* Please Print All Information \*\*

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Name	Address	Phone	Representing	Pro	Cor
Denis Panken	Concern	810-7197	MANCHESTER STERS		
James lyr	Strofford	269-2133	Stroffodt 553	~	
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Bonnie Roberts :	F2 Alexander Res.	1 Indudery 426-	-5438 Self	/	
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Rep. BILL BUTTASKA	HINSDALL	336-7495	CALOSIZIRO 4		
FEP JACK KEUEr	NASHUA	850-4083		C/	
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\_\_\_\_ Date \_\_\_ 2 638 09 19 1 R Bill # \_\_\_\_ 0 Committee Martor mes

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Emily COOPCE	149 Aaron Dr Man	Christik 508 77641	136 self		$\smile$
Ribert Ridge	ZLE MOIDHIAL DR A.	uborn 106348	13.5137 Self		$\checkmark$
SAM GRIEST	10 Chever Hill A	a 603-325-50	134 Conwood		$\checkmark$
Brian Hotcheon	149 AARON DR MAN ZLe COLOMIAL DR AV 10 Chevey N.U. A 25 38 Averwood X Libanon, NH	Rise Milton	6636737165		
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Bill # <u>+</u> B	0563	Date 3/12/09
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0566h	Date 3/12/09	
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Date <u>3/12/05</u> D### 0568h Waing Committee \_

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To Register Opinion If Not Speaking

B## # 0570 h

3/12/ 12009 Date \_\_\_\_

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Committee \_\_\_

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D## # 0317h	Date 3/12/19
Committee	Wapt Mean

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Bill # 0575 h	Date 3/12/09
Committee	Naup & Means

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# Hearing Minutes

### PUBLIC HEARING ON HB 638-FN-A

BILL TITLE:		; the tobacco tax and dedicating certain tobacco tax revenues to ehensive cancer plan fund.		
DATE:	2/19			
LOB ROOM:	202	Time Public Hearing Called to Order:	1:47 p.m.	

Time Adjourned: 3:10 p.m.

(please circle if present)

Committee Members: Reps Alme Haten, Davis Butynski, Vachen, Shattuck, J. Keller, Mack, W. Johnson, S. Price Walen, Major, Griffin Lockwood Boutin, Bettencourt, R. Ober, Sapareto, Uler and Osgood

Bill Sponsors: Reps. Butynski, Hatch, Bridgham, Pilliod, Emerton

### TESTIMONY

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

\*Rep. Butynski, prime sponsor, supporting

--raise tobacco tax by \$1.00 – help for cancer fund and general fund

-has written testimony

-the federal tax will make our profit less, but still large enough to be helpful

-as the tax increases, you keep more young people from smoking

-it's a regressive tax, as are most of N.H's taxes

### Rep. Bob Bridgham, sponsor, supporting

-concerned with funds for the cancer fund

-we need a dedicated fund for this

\*Mark Archambault, owner of Hatch Convenience store, opposing

-submitted written testimony

-concerned with this tax increase

-this eliminates the tax advantage that New Hampshire has

-had concerns about the increase last fall – that came about when the money raised over the summer wasn't great enough to prevent the tax increase

-higher prices do not keep kids from smoking

-this tax increase will have a big effect on his convenience store

Rachel Chretien, from Manchester, supporting

-cancer survivor

-supports this bill for health reasons

-also supports the cancer plan fund

\*Derek Durbin, representing Tobacco Free New Hampshire -supports bill, submitted written testimony

## \*Diana O'Donoghue, representing Organization of Convenience Stores

-opposes bill

- -New Hampshire has increased the tax in the last 3 out of 4 years
- -this would reduce sales

-she has presented written testimony

# \*Paige Niler, representing Dover Youth to Youth, supports bill

-has written testimony

-Paige is an 8th grader who is giving testimony from the teenager's point of view

Ashlee Iber, Breathe N.H., supporting bill

-tax increase will make it harder for people to begin smoking -also need money for the presentation of tobacco usage

# Richard Rigazio, store owners - Portsmouth, opposing bill

-New Hampshire is getting sales from out of state and a tax increase will severely cut down on sales

-move age limit on tobacco to 21 to get it out of high schools

\*Nancy Pederzini, representing American Heart Association -supports bill -has written testimony

### Robert Windmill, opposes the bill

\*Peter Ames - representing American Cancer Society

-supports the bill, submitted written testimony

-feels that a \$1.00 increase in the tax will increase the revenue to the state

-there is support from the general public for a \$1.00 increase in the cigarette tax according to the American Cancer Society

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Rep. Priscilla P. Lockwood Acting Clerk of the Committee

### **PUBLIC HEARING ON HB 638-FN-A**

BILL TITLE: increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

DATE:

202

LOB ROOM:

Time Public Hearing Called to Order: 1:47

Time Adjourned: 3:10

(please circle if present)

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

Reps. Butynski, Hatch, Bridgham, Pilliod, Emerton Bill Sponsors:

### TESTIMONY

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

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Rep. Boli Bridgham - Can. 2 Supports The live. Concerned even fund for The Cancer plan fund. We reed a dedicated fund for This. Mark Orchembault - Durner of Hetch Convenience Store Conceened with this tep enerease. This elimenates The tap advantage The has. ->

Has concerns about The increase loss face that Came about when the money raised ones The Aummer warner great enough & perent the. tap increase. Higher prices do not beep kids from smoking. This tap increase will have a sig effect on his convenience there. Racket Chretien - from Manchester Cancer survivor. Supports The biel for health reasons. also will support The cancer plan fund. lerek Durbin - Tobacco Tree NH Supports The hill. Has waither & testernong Miana O'Donophue Organization of Correniera Stores Opposes The Rill. MH bas increased the tay in The last 3 7 out of 4 years, This evoued reduce sales. She has presented Paige Nilus - Joner Goren & Joreth Leipports The siel. Her weitten testimony. Paige is an 8th gradee who is giving testimong from The teenager's point of view. Cooklee Iber - Breathe & H. Aupports The bill. Tax micrease will make is hander for people & begin & moking. Also need money for The prevention of tobacco lese Con'T.

p.2 . AB638 2/19 Richard Rizazio - Store Owner - Portomout NHis getting sales from our of State and a tay increase will servicely lus down on sales. More age limits or Totreed & 21 & git is out of high school. Mancy Pederginio- Cem, Hears assoc. Supports The hill. Has written testimony. Robert Windmill Gooses The live Vetu ames - Cem. Cancer Society Aupporto The liel. Das written test mony. Fuls that a "1.00 increase in The tay will increase The renewie to The state. There is support from The Several public for a #1.00 increase in The Cigarette tay according to The Concer Society.

### PUBLIC HEARING ON HB 638 (PROPOSED AMENDMENTS)

BILL TITLE: PROPOSED AMENDMENTS TO HB 638

**DATE:** March 12, 2009

LOB ROOM: 202 Time Public Hearing Called to Order: 9:06 a.m.

Time Adjourned: 10:22 a.m.

(please circle if present)

# Committee Members: Reps. Alm, Hatch Davis, Butynski, Vachon Shattuck, J. Kelley, Mach W. Johnson & Price, Walsh, Major Griffin, Lockwood, South, Bettencourt, R. Ober, Sapareto, Herry and Osgood

Bill Sponsors: Reps. M. Smith, Almy

### TESTIMONY

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

**0565h** amend. to HB 638, Liquor Commission representative was not present at beginning of the public hearing on the amendment "relative to the funding and operation of liquor stores by the liquor commission".

Chief Edwards, Chief of Enforcement, NH State Liquor Commission on amendment 0565h – working with Senate on new language on SB 181.

Liquor Commissioner Simard – amendment to create efficiencies in liquor revenues. Chairman Almy invited Local and Regulated Revenue Chairman Mary Beth Walz, and Commerce Committee member, John Hunt, to the hearing and table.

Chief Edwards, 0565h, Chief of Enforcement, NH Liquor Commission changes will allow us to operate more efficiently as a business, e.g. not having to bid out to replace a broken window

**George Tsiopras**, Chief Financial Officer, Liquor Commission, issues arise because we are General Funded and subject to executive order hiring freezes, etc. as differentiated from quick action to fill positions, purchase shelving for a new store, fix a broken lift truck, etc. in order to efficiently generate revenues. No determinations have been made as to number of agency stores licenses to be issued. This year expect 9% greater net profits; next couple years expect net profit increase of 13% in one year and 21% in second year.

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Subcommittee meeting: Monday at 11:00 will be chaired by Rep. Butynski.

William Butynte

Rep. Wm. Butynski Clerk of the Committee

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### PUBLIC HEARING ON HB 638 (PROPOSED AMENDMENTS)

BILL TITLE: **PROPOSED AMENDMENTS TO HB 638** 

DATE: March 12, 2009

202

LOB ROOM:

Time Public Hearing Called to Order: 9:06AMX9:12Am Therened to 9:30 mile

**Time Adjourned:** 

(please circle if present)

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

**Bill Sponsors**: Reps. M. Smith, Almy Amendment To HB 638-FN-A TESTIMONY

Use asterisk if written testimony and/or amendments are submitted user at the beginning " pelatino I on the Amendmen The Public Hearing the liquor communic list ation of liquor menud - working mi J. E. Folwarde, Chief of Emp ##0565 h X 773 628 - Amendmin T cheerto, hevenuer; Chain Aling muiter I beal & Regulatio Remember more efficiently as a huminen work of the first with allow protection and the second and the sec + Liquot Commissioner Simard mus anie burne more unevenue diel Francie Office of Equero Communica George Trying Clief Francie Office of Equero Communication Me and benegel Funded + Miller Theme hand have have have a menter a Unchin lift trude, the in ouder to off want we immed, the plan and so and the second of the present of the Revenue querte revenue; No deturmu

Pase 2 of H have 10:23Am Stanters an Honordment # 0568 (2) on "establishing a the air gunling winning?" - Mike Veline, Consumis Office + formitighthall Dr Convenie estimate #8 M/year in new nevenues bried on this new tury on in state and cuit of tot gambling winning fly NH residente. DRA has date have on out of State gambling wintnet pryous by carinos in CT, W, WJ, It) + Alt Lotter Communica federal reporting requirements are different for different types of gambling. winner in other tales, & minners in other countries, in federal low some states de + some the do set allow under deductions, would be required to report grow winning? Rep. John 6 nahan - spearten for Republicon leadership in opposition To then amendment . is the gambles tot one time or comulations, are morall grantes tat collections for that date? . are att of flame no the preferral, this is what on income & Ed Callahun, President + 6 oned Managuer / Rachington Barke -Oppose the litt, no deductility of formed mayor. nothing no place anywhere in country & do lit an 500. pevenue ectimate of \$ 5M w epagurated because will lose mojoints of gundling burnen no NAT. it there were 10 to tay on federal gambling winning could be workable lunt would depose under a tar - perend segunosest applies To winning as \$ 5000 + and odde of 200x 1 A Mahe Mc Laughton, BETCH Clianter + Daniel Ulgolly of Nanhun Childrenthe + A mile Certe - help non prefits our plane the litt with sconomic alowdown, donations to cleanties are down, if state want more nevenue, have the het above #4/bet, grining meone is important to character

will not have revenue projected with the tap I will live gaming players - appoint to little as an individual list Alan Phate of Allerison notimtees mit not - for properto, lived drep not follow federal nequinemente + de not allan losse agament winning. appointing meanotat Apr Di Mangie of Communt thing Center oppose the bull Riche Newman, The lodge at Belmant - affer thout Stine Scott, Seawort Repertor - Mun To tub 1113AM Amendment # 056 he = increasing the Addates the Mitre Delaney, Com's Office - Support to bill which would naise the the the 20M we year by increasing the Meale + Roome Tat . the + Untertul ARA sind concider any diminuation of value by Monday will provide & by meale + & by pour + # leg counts Rep. Cliandles - Opposettie lill perconally & Rele, Vailand Yar part of Republic leadentity, also oppose ally Ha other proposed appendent tas merace being considurent today, could not be a worre time to infrance the mente and roome this increase, I this tast will finit businesses during an economically touglo time \* there Mike Sommetry WHI Lodging & Rectautor Amountion - Opposetto bill + have written tertimony the \* Ray Moss Regiond VP Je Enterprice Rent-H-Can - Oppose the bull I have written testimony John Dumain Pier, NH Choren Aprice - Office the hill , only members

Page 4 Paul Ronty, Jus, of Ked Jacket Rewits - frank they & Office the litt, should try I do more with less and not increase their Mester Revine Tip, about 5540 lines for Mit, 1510 Mit 10to ME & heat no 1540 on leading RI, a the Canada ste. much Atta of busines to weather driver flast minute. diccounting of princes means ferrer top &, do not hall the golden goose 1148 Ang - Amendment # 0570 lg - increases the filing fee for complaints about infair lation practices Ponald Matchelly Ex New Stator/ NH Public Employce falice Keliteme Bound - aches & come here by ban 201 I wa heavonable fee miterie A states in pprettatul complando cast 50 in 1994. Avery 145 complante preas + project 75m currently moving from payer to detronce phones . fee a to what the Aquery t have reardable care hutor inder of complainter desisiono : peoper 4,800 of revenue if more from 60 × 100 filing fee , when is trouble to made place then where for complaining but it cincumstance more I dive this complianto go down Sara Question - nep for low micone ingle parente Oppose this bill 12:06PM - Hoyowned united atter lunde

### **PUBLIC HEARING ON PROPOSED Amendments to HB 638**

BILL TITLE:	0568h
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DATE: March 12, 2009

LOB ROOM: 202 Time Public Hearing Called to Order: 10:23 a.m

Time Adjourned: 11:13 a.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 Bettencourd R. Ober, Sagaret, Olery and Osgood.

Bill Sponsors: Reps. M. Smith, Almy

### TESTIMONY

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

### 0568h amendment on establishing a tax on gambling winnings.

Mike Delaney, representing Governor's Office and John Lighthall, DRA

-Governor estimates \$8M per year in new revenues based on this new tax on in-state and out-ofstate gambling winnings by 600 or more New Hampshire residents.

-DRA has data based on out of state gambling winnings (by casinos in CT, NV, NJ, etc.) and New Hampshire Lottery Commission gambling winnings

-federal reporting requirements are different for different types of gambling

-was a request for state credit off-set language related to gambling winners in other states, winners in other countries

-in federal law can deduct gambling losses from gambling winnings but some states do and some states do not allow such deductions; would be required to do report on gross winnings.

Rep. John Graham, speaking for Republic Leadership in opposition to this amendment

-is gambling tax one time or cumulative?

-are small groups would be tax collectors for the state

-are a number of flaws in the proposal

-this is a tax on income

\*Ed Callahan, President and General Manager of Rockingham Park, opposing bill

-submitted written testimony

-no deductibility of price of wager

-nothing in place anywhere in country to do tax of \$600

-revenue estimate of \$8M is exaggerated because will lose majority of gambling licenses in New Hampshire

-if there were 10% tax on federal gambling winnings could be workable but would oppose such a tax – federal requirement applies to winning at \$5,000 and odds of 300 to 1

\*Mike McLaughlin, BETCH and David Villzotzz of Nashua Children's Home-oppose bill and Avril Cate, helps non profit organization oppose the bill

-with economic slowdown, donations to charities are down

-if state wants more revenue, raise the bet above \$4/bet

-gaming income is important to charities

-will not raise revenue projected with this tax and will lose gaming players

Alan Phair, Atkinson, opposes bill as an individual but volunteer with not-for-profit -bill does not follow federal requirements and do not allow losses against winnings -oppose this income tax

Jan DiMarzio, Community Bingo Center, Auburn, oppose the bill

Rick Newman, The Lodge at Belmont, oppose the bill

Steve Scott, Seacoast Repertory, Portsmouth, oppose the bill

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Rep. Wm. Butynski, Clerk of the Committee

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BILL TITLE: 0568h

> DATE: March 12, 2009

LOB ROOM: 202 Time Public Hearing Called to Order: 10:23 a.m

Time Adjourned:

(please circle if present)

Committee Members: Reps. Almy, Hatch, David Butynski, Vaches, Shattuck, J. Kelley, Mack) Walsh Major, Griffin, Lockwood, Boutin, Bettencour R. Ober, Sapareto Johnson 8 Price and Øsgood

**Bill Sponsors**: Reps. M. Smith, Almy

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Rep. Wm. Butynski, Clerk of the Committee

### **PUBLIC HEARING ON Amend. 0570**

BILL TITLE: Amendment to HB 638

DATE: March 12, 2009

LOB ROOM: 202 Time Public Hearing Called to Order: 11:49 a.m.

**Time Adjourned:** 12:06 P.M.

### (please circle if present)

Committee Members: Reps. Almy, Hatch, Davie, Butynski, Vachon, Shattuch, J. Kelley, Mack, W. Johnson, S. Price, Walsh, Majo, Griffin, Lockwood, Boutin, Bettencourt, R. Ober, Sapareto, Herpand Osgood.

Bill Sponsors: Rep. Almy, Rep. M. Smith

### TESTIMONY

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

Donald Mitchell, Executive Director, State of NH Public Employee Labor Relations Board -asked to come here by the Governor's office

-it is a reasonable fee increase but do not support or oppose the bill

-in '95 complaints cost \$60 in 1994

-average of 45 complaints a year and project 75 per year

-currently moving from paper to electronic processing

-fee is to support the agency to have reasonable case history index of complaints and decisions -project \$4,800 of revenue if move from \$60 to \$100 filing fee

-when there is trouble in workplace, then there is more complaining, but if circumstances change, complaints go down

Sara Dustin, Hopkinton -opposes the bill

Rep. Wm. Butynski, CLERK OF THE COMMITTEE

### **PUBLIC HEARING ON Amend. 0570**

BILL TITLE: Amendment to HB 638

> DATE: March 12, 2009

LOB ROOM: 202 **Time Public Hearing Called to Order:** 11:49 a.m.

> **Time Adjourned:** 12:06 P.M.

(please circle if present)

Committee Members: Reps Almy Hatch Davie Butynski Vachon Shattuck? W. Johnson, & Price, Walsh, Majob, Griffin Lockwood, Boutin-Bettencoux, R. Ober Sapareto, Olery and Osgood.

**Bill Sponsors**: Rep. Almy, Rep. M. Smith

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Rep. Wm. Butynski, CLERK OF THE COMMITTEE

### PUBLIC HEARING ON Amendment to HB 638, amend,0577

**BILL TITLE:** relative to fees for certain food and beverage licences

DATE: 3/12/09

LOB ROOM: 202 Time Public Hearing Called to Order: 1:03 p.m.

**Time Adjourned:** 1:38 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, Betteneeurt, R. Ober, Sapareto, Uler, and Osgood

Bill Sponsors: Reps. M. Smith, S. Almy

### TESTIMONY

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

Joyce Welch, DPSS, Food Protection Section Administrator

-asking that they be given rulemaking authority to set fee for licenses

-food protection funds reduced by \$555,000 by governor in budget and directed

to raise fees to make up for the directive

-estimate \$1.3M budget next year

-\$550,000 decreased to get back \$1.8M

### Mary Castelli, DHHS

-DHHS submitted budget to Governor with reductions, and Governor directed part of budget to come in through fees

-\$30,296 in Bureau licenses last year and \$5,000 in homestead licenses last year

-expect to raise other food fees that can be raised through rules such as licenses and inspections from restaurants to shellfish process

-future budget is \$1.3M, will provide information by Monday morning

### Joyce Welch, DPSS

-Governor told them that needed to become self funded as a licensing agency of the state

-homestead food license makes food at home and sells at retail as jams and jellies and candies etc.

-the \$25 fee does not cover agency costs for inspection and administrative processing costs -annual beverage fees include out of state manufacturers required to register with DHHS food fees not increased for 10 years

- - -----

-last year fees generated \$824,000 in revenues and costs were \$1.2M -about 4,500 food licenses and adding water, shellfish, etc., numbers go up to about 5,000 licenses.

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Respectfully submitted, Millhan B Myndu Rep. Wm. Butynski, Clerk of the Const

Clerk of the Committee

Page 1 3/12/09 Continuation of Non Cormane Human & HB 638 1 of 4 1100000 500 pmy 3/12/07 1:03 PM - Public Hearing on Amudnut #0577 (h) X HB638 thit is "relativo & free for centar ford & beverge license" Joyce Welch, DP #S Food Viotection Section Adminictration aching that be given unle making authority I let fee for the litence, Ford Protection funde reduced 1755,000 by Cor. in ludget & directed to have feer to make up for the direction, estimato #1.3 M lunget net 4002, #555, oco dereased & get luck #1,8 W Marg Castellite DHAS - DHAS unbrutted ludget & bar with meductions, & ban directed part of budget to gome in through lev? 30,296 in Keren litter last year, + \$ 2000 in homesterd liteness Int year , eppert & name for other for fear that cer name through rules will as licing & inductor of money different quarter peror inertaination to shellful processor. fution ludget in #1,3M, Vinil provide information by Monday morning), Joyce Welche - Con tota then the deat Thecome ul finder as a timing agonay of the state, Humestead ford licensee miller find it home I sell at hetait an junio + jetter + under the + the #25 fre dow wit could ageney costs for melection & administriative proceed and. Annua Beverage feer mederat of state menufictures required to hyperte with Ford fees not increased far 10 years. last year DHAS , Get feer mut 24,000 he rennets + Costo were \$1,211: Alure 4500 frod lisence, & adding watter duly to to number goes up to about 5000 licences 13810 - Hich R - frink Legalite Onne on Rulin 10 people mit Fuiden

### PUBLIC HEARING ON HB 638 Amendment 0575h

BILL TITLE:increase the fees for health facilities and community living facilitiesDATE:3/12/09LOB ROOM:202Time Public Hearing Called to Order:1:39 p.m.

**Time Adjourned:** 2:17 p.m.

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(please circle if present)

Committee Members: Reps, Almo Hatch Davis, Butynshi, Vachon, Shattuck, J. Kelley, Mach W. Johnson S. Price, Welsh, Major, Griffun Lockwood, Bouth, Bettencourt, R. Ober Sapareto Ulery and Osgood

Bill Sponsors: Reps. Almy, M. Smith

### TESTIMONY

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

Mary Castelli, DHHS, regulates health facilities and Grant Beckman, grant manager •Governor asked for budget at 97% and one answer of the Dept. was to change and make the program self-funded

-fees are in statute and not changed since 1977

-Governor removed General Fund budget for personnel (=\$1.6M) and instead will raise that by fees

-federal funds were left intact

•PAU health facilities 05-95 & 952010 + 5146 pg. 619 of Gov's Budget

-PAU Current Residency – Gov. Budget for 1622. Governor changed source of monies from "General Fund" to "Other" that indicates fees to become self-funding

-fee costs are to cover inspection and regulation of health facilities

-currently collect \$68,000 in fees from all sources and wish to collect \$1.6M in fees annually through this bill

-can provide figure on county nursing homes beds by Monday due to county nursing homes being exempt from these fees that are charged to private facilities

-Governor's budget has \$1.6M federal and remaining are other \$'s and another \$219, 000 federal and together + 1.6M in other funds

Bob Dunn, Devine Millimette, representing NH Health Care Association

This association represents the private nursing homes in NH – is an in patient funding disparity, due to Medicaid not reimbursing the full cost of care

•Dept. applies budget neutrality factor of 22% or 28% and this reduces reimbursements to nursing homes even further

Millin Butmeto

Rep. Wm. Butynski CLERK OF THE COMMITTEE

### PUBLIC HEARING ON HB 638 Amendment 0575h

BILL TITLE:increase the fees for health facilities and community living facilitiesDATE:3/12/09LOB ROOM:202Time Public Hearing Called to Order: 1:39 p.m.

Time Adjourned: 2:197. M.

(please circle if present)

<u>Committee Members</u>: 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. Almy, M. Smith

### TESTIMONY

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

Mary Castelli, DHHS, regulates health facilities and Grant Beckman, grant manager

-Governor asked for budget at 97% and one answer of the Dept. was to change and make the program self-funded

-fees are in statute and not changed since 1977

-governor removed

Governor removed General Fund budget for personnel (=\$1.6M) and instead will raise that by fee

-federal funds were left intact and required to replace

-PAU health facilities 05-95 & 952010 + 5146 pg. 619 of Gov@Budget

-PAU Current Residency – Gov. Budget for 1622. Governor changed source of monies from "General Fund" to "Other" that indicates fees to become self-funding

-fee costs are to cover inspection and regulation of health facilities

-currently collect 68,000 in fees from all sources and wish to collect 1.6M in fees annually through this bill

-can provide figure on county nursing homes beds by Monday due to county nursing homes being exempt from these fees that are charged to private facilities

-governor's budget has \$1.6M federal and remaining are other \$'s and another \$219, 000 federal and together + 1.6M in other funds

Bob Dunn, Devine Millimet, representing NH Health Care Association

This association represents the private nursing homes in NH, matter mention in patient funding disparity, due to Medicaid not reimbursing the full cost of care this helpes -Dept. applies budget neutrality factor of 22% or 28% and the parts reimbursements to nursing

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homes even further

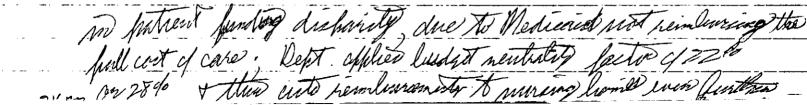
Respectfully submitted,

Rep. Wm. Butynski CLERK OF THE COMMITTEE

-2-

Page P for health facilities 139PM - Amendment # 057th mineret the feer + community kiving faitures Many Castelli, NHHS - regard hatthactive + Grant Becteman quant manger - Gor ashed & ladget at 97 te, + one answer of hest was to clunge I make program self pended, per are in statuto Inst chinged une 1977. Gar remark General Find lungt for perconnel (=1,6 m) + instead will have that by fee, federal punto incredent infract, + required to neplaci PAU Health Faultotion 05-95 +9.52010 +514 po 6 19 of Gan Br - Gon But for 1622, Gowmon changed PAU Commit Resident Source of moment of from beneril Fund to Othes that industo feel to become ull - firmding her write are to cover inspection + hegulation of health facilities Currently collect 68,000 m for feer from all rounces, + with to collect #1, 6 M in feedannually in feed through the fill Can provide figure on county nuring home luster by Mon due & County Niviens Homes land eperfet from these fees that are dranged to private facilities Con leager last 1.6m federal & remain sure otta \$ + anoth # 219,000 podent + Togetto = 1,6 Min Otto Tunde Bit Dunn, Verine Millionet - NH Health Care & michian - Oppose the till, this anoister helphereto the private nurring home is Not about 7040 of puple in uning here will thate on Mexicoind, 14t = ma in maticio





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### PUBLIC HEARING ON HB 638, 0573h

BILL TITLE: amending the Dept. of Transportation oversize and overweight permit fee schedule

DATE: 3/12/09

LOB ROOM: 202 Time Public Hearing Called to Order: 2:17 p.m.

Time Adjourned: 2:38 p.m.

(please circle if present)

Committee Members: Reps Almy Hach, Davis, Butynski, Vachor, Shattuck, J. Kelley, Mack W. Johnson, S. Price, Walsh, Major, Griffin, Lockwool, Boutin Bettencourt, R. Ober, Saparet, Hery and Osgood.

Bill Sponsors: Reps. Almy, Smith

### TESTIMONY

- \* Use asterisk if written testimony and/or amendments are submitted.
- \*Jeff Brillhart and Caleb Dobbins, representing DOT, neither supporting nor opposing -submitted 2 handouts

-was a small change in 2006 and fees increased by about 50cents for a number of categories -handout of Amendment to HB 2 on Oversize and Overweight Permits reduced some of the proposed fee increases after consultation with an arriver trade group

Willion Butyntu

Rep. Wm. Butynski CLERK OF THE COMMITTEE

### PUBLIC HEARING ON HB 638, 0573h

 BILL TITLE:
 amending the Dept. of Transportation oversize and overweight permit fee schedule

 DATE:
 3/12/09

 LOB ROOM:
 202
 Time Public Hearing Called to Order:
 2:17 p.m.

Time Adjourned: 2:38 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. Almy, Smith

### TESTIMONY

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-was a small change in 2006 and fees increased by about 50cents for a number of categories -handout of Amendment to HB 2 on Oversize and Overweight Permits reduced some of the proposed fee increases after consultation with an-inducing trade group

Respectfully submitted,

Rep. Wm. Butynski CLERK OF THE COMMITTEE

217819 - Amerdment # 0573 (h) - amending the department of transportant overinge + overweight permit per schedule" \* Jell Brillleant & Caleb Pehlins, POT - 2 harderos man a mult change 200 mono apor no 2006 + feer invience by set about 50 & for a number of categories Handant of Montement X HB2 an Oneninge & Overveides Vermite reducers some of the proposed becincread after " .... the tion with an inductor that group

### **PUBLIC HEARING ON 0563h**

- BILL TITLE: AMEND TO HB 638, "the motor vehicle air pollution abatement fund"
  - DATE: 3/12/09

LOB ROOM: 202 Time Public Hearing Called to Order: 3:40 p.m.

Time Adjourned: 3:50 p.m.

(please circle if present)

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

Bill Sponsors: Reps. Almy, M. Smith

### TESTIMONY

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

\*Tom Burack, DES Comissioner, and Bob Scott and Susan Carlson, all supporting the amendment

-new air problems to address, but funding based on stationery sources -need new funds for education on air pollution

-submitted two handouts, Tom Burack letter on amendment 0563h and "Attachment to March 17, 2009 HB 638, amendment 0563h letter"

-fee list increased in 2003

-a handout was provided from Joel Harrington, Will Abbot and Jim O'Brien

Willia Batunder

Rep. Wm. Butynski Clerk of the Committee

3/12/0, Closed of 4:05 Page 4 lager m atternoo - Amendmint FO563(h), ""the notes vehiclair fellities q 3/12/05 3401M \* Tom Bural DES Commissioner + Beb Scott + Susen Carleon - There and problem & address lint functions based an stationary sources need new funde & educate on and pollution unomitted two handouts; Tom Burach Lette an Amudnut H. 0563(W), + an Attachant to Marcher, 2009)+ BEST mi Amendarit 6363. In Testimory Letto - fee last incended in 2003 - A Hunton purile ficon pel Haringto, Will Albert I fin O' Bain

### **PUBLIC HEARING ON 0566h**

- BILL TITLE: 0566h amend to HB 638
  - **DATE:** March 13, 2009

LOB ROOM: 202 Time Public Hearing Called to Order: 11:14 a.m.

Time Adjourned: 11:48 a.m

### (please circle if present)

Committee Members: Rep. Almy, Hatch Davis, Butynski, Vachor Shattuck, J. Kelley, Mack W. Johnson S. Pride, Walsh Major Ariffia, Lockwood, Boutin, Bettencourt, K. Ober, Saparete, Ulery and Osgood.

Bill Sponsors: Reps. M. Smith, Rep. Almy

### TESTIMONY

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

### 0566h increasing the meals and rooms tax:

- Mike Delaney, representing the Governor's Office, support the bill -would raise \$20M per year by increasing the means and rooms tax
- John Lighthall, DRA, speaking for information only -does not consider any diminution of sales -by Monday will provide \$'s by meals and by rooms and \$'s by county.
- **Rep. Chandler and Rep. Packard**, oppose the bill personally and as part of Republican leadership -also oppose all of the other proposed amendment tax increases being considered today -could not be a worse time to increase the room and meals tax -this tax will hurt businesses during an economically tough time
- \*Mike Somerset, President, NH Lodging and Rest. Asso. oppose bill -will submit written testimony
- \*Ray Moss, Regional VP for Enterprise Rent-A-Car opposes the bill - has written testimony
- John Dumais, Pres. NH Grocers' Assn. opposes bill -our members pay about 10% of the rooms and meals tax -increase would hurt related sales

Paul Ronto, Jr. of Red Jacket Resorts, oppose the bill

-should try to do more with less and not increase the rooms and meals tax

-about 55% of visitors come from MA, 15% from NH and 10% from ME and rest is 15% between RI, CT, Canada, etc.

-much of business is weather-driven and last minute

-discounting of prices means fewer tax dollars

-do not kill the golden goose

Rep. Wm. Butynski

Clerk of the Committee

### **PUBLIC HEARING ON 0566h**

BILL TITLE: 0566h amend to HB 638

DATE: March 12, 2009

LOB ROOM: 202 Time Public Hearing Called to Order:

11:13 a.m.

Time Adjourned: 11:14 a.m.

### (please circle if present)

<u>Committee Members</u>: 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. M. Smith, Rep. Almy

### TESTIMONY

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

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16

VV

Paul Ronto, Jr. of Red Jacket Resorts opposes the bill -should try to do more with less and not increase the rooms and meals tax

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-much of business is weather-driven and last minute

-discounting of prices means fewer tax dollars

-do not kill the golden goose

Rep. Wm. Butynski Clerk of the Committee 10

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# Sub-Committee Actions

ib Committe Straw

HOUSE COMMITTEE ON WAYS AND MEANS WOULD EXECUTIVE SESSION on HB 63F BILL TITLE: FEM & BENERTE FUL And # 577 DATE: 8/17/08

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. Bittoniki Seconded by Rep. Puice Vote: 17/100 (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:

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

**Statement of Intent:** 

Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

	OFFICE OF THE HOUSE CLERK	2009 SESSION
WAYS AND MEANS	- STRAW VOTE	
However Teju #638 HOW #: 579(A) 7 614 #638 Title: _F	and L Berwager Fler	
) PH Date://	JTL Wale Boo Session Date:	3,18,09
Motion: ITL	Amendment #:	1547(2)
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	V	
Mack, Ron J		······································
Johnson, William G		
Price, Susan G		
Walsh, Robert M		······································
Major, Norman L		- · · · · · · · · · · · · · · · · · · ·
Griffin, Mary E		· · · · · · · · · · · · · · · · · · ·
Lockwood, Priscilla P		
Boutin, David R	د	
Bettencourt, David J		
Ober, Russell T		
Sapareto, Frank V		
Ulery, Jordan G		
Osgood, Joe		
	157	~0
TOTAL VOTE: Printed: 1/12/2009		

#### SUBCOMMITTEE WORK SESSION ON 0570h amend. to HB 639

BILL TITLE: Public Employee Labor Relations Board - Fee Increases

DATE: 3/16/09

Subcommittee Members: Reps.

#### **Comments and Recommendations:**

#### Amendments:

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Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

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

Moved by Rep. Walsh

Seconded by Rep. Boutin

Vote: 4-0

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

Moved by Rep.

Seconded by Rep.

ī.

Vote:

#### Respectfully submitted,

Rep. Ober Subcommittee Chairman/Clerk

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SUBCOMMITTEE WORK SESSION ON amend 05-70 h

BILL TITLE:

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DATE: 3 / 10 /09

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Subcommittee Members: Reps.

# **Comments and Recommendations:**

Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

<u>Motions</u> :	OTP, OTP/A ITL Retained (Please circle one.)
Moved	by Rep. Walsh
Second	ed by Rep. Borton
Vote:	4-¢

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. {Type NAME} Subcommittee Chairman/Clerk Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0570h 04/09

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# Amendment to HB 638-FN-A

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1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund and relative to the filing fee for complaints about unfair labor practices.
7	Amend the bill by replacing all after section 4 with the following:
8	
9	5 Public Employee Labor Relations Board; Fee Increase. Amend RSA 273-A:6, II to read as
10	follows:
11	II. Complaints shall be filed by affidavit and shall be accompanied by a [\$60] \$100 filing fee.
12	Such fees shall be continually appropriated to the board. A copy of the complaint shall be given to
13	the party complained against at the time the complaint is filed. The board or its designee shall hold
14	a hearing within 45 days under rules adopted by the board pursuant to RSA 541-A and shall give
15	5 working days' notice of the hearing by certified mail to all persons required to appear and to the
16	representative of any party against whom a complaint has been filed.
17	6 Effective Date. This act shall take effect July 1, 2009.

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2009-0570h

# AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. This bill also increases the filing fee for complaints about unfair labor practices to the public employee labor relations board.

#### SUBCOMMITTEE WORK SESSION ON Amend. 0565 to HB 638

BILL TITLE: rel. to the funding and operating of liquor stores by the liquor commission DATE: 3/17/09

Subcommittee Members: Reps. Butynski, Major, Ober, Price, Johnson

<u>Comments and Recommendations</u>: Presentation by Researcher, Nancy Levinus and Liquor Commission

#### Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

Motions: OTP, OTP/A, ITL, Retained Please circle one.)

Moved by Rep. Major

.

Seconded by Rep. Johnson

Vote: 5-0

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

Moved by Rep.

Seconded by Rep.

Vote:

#### Respectfully submitted,

Rep. Russell T. Ober Subcommittee Chairman/Clerk

#### SUBCOMMITTEE WORK SESSION ON {Type BILL NO.}

BILL TITLE: HB638-FN-A ) America 2009-0525h Liquer Consumion Sendo DAT/E:

Subcommittee Members: Reps: Butnyski, Marron, Deve, Johnson, Price Comments and Recommendations: Presentations by Nancy Le Vinus, communication presentation

#### Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Motions: OTP, OTP	A, ITL, Retained (Please circle one.)
Moved by Rep.	Majer
Seconded by Rep.	Sinson
Vote:	5=D

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted, HUSSEU T. OBER S

Rep. Subcommittee Chairman/Clerk

Straw

HOUSE COMMITTEE ON WAYS AND MEANS White EXECUTIVE SESSION on HE 0565 76 638

BILL TITLE:

LOB ROOM:

DATE:

202

Amendments:

Sponsor: Rep. Ma

Sponsor: Rep. Supp

OLS Document #:

OLS Document #:

OLS Document #:

Sponsor: Rep.

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

Moved by Rep. Mayer

Seconded by Rep. Solvaturto

Vote:/b/sz (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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

	OFFICE OF TH	E HOUSE CLERK	2009 SESSION
WA¥S AND MEANS	-971	RAW VOTE -	
Antetiv Bill #: 0565 X 146630 Title:			
PH Date:///	MOTION	TO RETAIN Exec Session	Date:///
Motion: _ RETAIN		Amendment #	0565
MEMBER		YEAS	NAYS
Almy, Susan W, Chairman			
Hatch, William A, V Chairman		V	
Davis, Frank W		V.	
Butynski, William, Clerk		1	
Vachon, Dennis P			
Shattuck, Gilman			
Kelley, John D		1	
Mack, Ron J			
Johnson, William G		V	
Price, Susan G	· · · · · · · · · · · · · · · · · · ·	V	
Walsh, Robert M			
Major, Norman L			
Griffin, Mary E			
Lockwood, Priscilla P		- A	
Boutin, David R			
Bettencourt, David J			
Ober, Russell T			
Sapareto, Frank V	······		
Ulery, Jordan G		······	
Osgood, Joe		· /	······································
		16	1
· · · · · · · · · · · · · · · · · · ·			
TOTAL VOTE: Printed: 1/12/2009			

Rep. M. Smith, Straf 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0565h 10/09

#### Amendment to HB 638-FN-A

Amend the title of the bill by replacing it with the following: 1 2 3 AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the 4 comprehensive cancer plan fund, and relative to the funding and operation of 5 liquor stores by the liquor commission. 6  $\mathbf{7}$ Amend the bill by replacing all after section 4 with the following: 8 9 5 Liquor Commission; Liquor Commission Funds. RSA 176:16, I is repealed and reenacted to 10 read as follows: 11 I. There is established the liquor commission fund which shall be nonlapsing and continually 12 appropriated to the liquor commission for the purposes of this title. The state treasurer may invest 13 moneys in the fund as provided by law and all interest received on such investment shall be credited 14 to the fund. Except as provided in paragraph II, all gross revenue derived by the commission from the sale of liquor and related products, or from license fees, shall be deposited into the liquor 15commission fund from which the state treasurer shall pay all expenses of the liquor commission 16 17 incident to the administration of this title and all administration and enforcement expenses of the 18 liquor commission. Any balance left in the fund after such expenses are paid shall be deposited in 19 the general fund. 6 New Subparagraph; Special Fund. Amend RSA 6:12, I(b) by inserting after subparagraph 20 21 (276) the following new subparagraph: (277) Moneys deposited in the liquor commission fund established in RSA 176:16, I. 22 7 Reference Changed. Amend RSA 176:10 to read as follows: 23  $\mathbf{24}$ 176:10 Preference Given. Any person who served for not less than 90 days in the armed forces of 25 the United States during "any war in which the United States was engaged, and received an  $\mathbf{26}$ honorable discharge from such service," shall be given preference in appointment under the  $\mathbf{27}$ provisions of RSA 176:7, RSA 176:9, RSA [177:4] 177:1, and RSA 179:59, if qualified for such  $\mathbf{28}$ positions. 29 8 Liquor Commission; State Stores. RSA 177:1 is repealed and reenacted to read as follows: 30 177:1 State Stores. 31 I. The commission may lease and purchase and equip, in the name of the state, such stores, 32 warehouses, supplies, materials, products, and other merchandising requirements for the sale or

1 promotion of liquor and related products as are necessary to carry out the provisions of this chapter. 2 The commission may lease, in the name of the state, space in state stores to banks for the purpose of 3 installing automated teller machines. No newly established state store shall be operated within 200 4 feet of any public or private school, church, chapel, or parish house.

5

II. The commission may close any state liquor store to improve profitability and efficiency. In determining net operating profit or loss, the commission shall adhere to generally accepted 6 7 accounting principles for both revenues and expenses and shall include an allocation for indirect 8 costs. All information regarding a decision to close any state liquor store shall be made available, by 9 the commission, to the public upon request. The commission shall provide public notice 30 days 10 prior to closing any state liquor store.

11 III. The commission may in its discretion operate stores for the sale of liquor and related 12 products in such cities and towns as shall have accepted the provisions hereof as hereinafter 13 provided and may employ salespersons to sell liquor and related products in said stores. The commission's enforcement bureau shall complete background checks on all full-time employees. No 14 salesperson employed to sell liquor and related products under the provisions of this chapter shall 15 sell liquor and related products except such as may be legally obtained under the provisions of this 16 title. If a state liquor store closes, the commission shall make reasonable efforts to provide state 17 employees other positions, if other positions are available and the state employees are qualified for 18 19 the other positions.

9 New Paragraph; Liquor Commission; Agency Liquor Stores; Rulemaking. Amend RSA 177:10 20 21 by inserting after paragraph I the following new paragraph:

 $\mathbf{22}$ 

I-a. Application and qualifications.

10 Liquor Commission; Location of Agency Liquor Stores. RSA 177:11 is repealed and reenacted 23  $\mathbf{24}$ to read as follows:

25177:11 Location of Agency Liquor Stores.

I. The commission shall have the authority to license an agency liquor store at its discretion.  $\mathbf{26}$ An agency liquor store shall only be located in a municipality which has voted in favor of the  $\mathbf{27}$ operation of state liquor stores under RSA 175:7. The commission shall not license any new agency 28 29 liquor stores after June 30, 2014.

30

II. The commission shall only issue an agency liquor store license, in accordance with 31 RSA 541-A:39. The commission shall hold a public hearing before issuing an agency liquor store license in any municipality. The license application shall be processed by the director of the division 32 of enforcement and licensing. The director of the division of enforcement and licensing shall 33 34 recommend in writing approval or denial of any agency liquor store.

III. The commission shall notify any applicant denied a license of the reasons for the denial 35 by certified mail to the mailing address given by the applicant in the application for an agency liquor 36 37 store license.

1 IV. Any applicant aggrieved by a decision made by the commission may appeal the decision 2 in accordance with RSA 541.

V. Any retail licensee, whether proprietorship, partnership, limited liability company, or
corporation shall only be approved to establish one agency liquor store.

5 VI. Any applicant selected for an agency liquor store license shall pay a one-time 6 background check processing fee of \$500. The annual fee for agency liquor stores licensed after 7 December 31, 2008 shall be \$1,000 per cash register.

8 VII. The commission shall collect data on new revenue, alcohol-related violations, social 9 disorder, population growth, alcohol availability, and emergency services relative to use or abuse of 10 alcohol in each municipality were an agency liquor store license has been issued. The commission 11 shall publish its findings in an annual report submitted to the governor and council, the fiscal 12 committee of the general court, the president of the senate, and the speaker of the house of 13 representatives.

14 11 Repeal. The following are repealed:

15 16 I. RSA 177:2, relative to closing of state stores.

II. RSA 177:4, relative to operation of state stores and salespersons.

17 12 Liquor Commission; Pricing and Discounts. Notwithstanding any other provision of law, for 18 the biennium ending June 30, 2011, the liquor commission shall have the authority to set the pricing 19 of liquor and related products, establish product discounts, and employ promotional investments in a 20 manner that it believes will most effectively optimize the value and profitability of New Hampshire's 21 liquor stores.

13 Liquor Commission; Concord Warehouse. Notwithstanding any provision of law, the liquor commission shall have the authority to develop and issue a request for proposals to include but not be limited to a sale, lease, concession agreement, or other management contract for its Concord warehouse. Any agreement or contract issued pursuant to this section shall be submitted for approval in accordance with RSA 4:40.

27 14 Effective Date. This act shall take effect July 1, 2009.



2009-0565h

#### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

The bill also:

I. Establishes the liquor commission fund and requires the state treasurer to deposit all liquor revenues and licensing fees into the fund, except where otherwise provided by law.

II. Changes various restrictions on the liquor commission relating to the operation of liquor stores.

III. Authorizes the liquor commission for the biennium ending June 30, 2011 to set the pricing of liquor and related products, establish product discounts, and employ promotional investments in a manner that optimizes the value and profitability of state liquor stores.

IV. Authorizes the liquor commission to issue a request for proposals for the sale, lease, or concession of the commission's Concord warehouse.

# SUBCOMMITTEE WORK SESSION ON HB 638-FN-A

- BILL TITLE: increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.
  - DATE: 3/18/09

Subcommittee Members: Reps. Boutin, Major, Price, Johnson, Shattuck

Comments and Recommendations: Changed bill to 35 cents/pack cigarette tax increase

#### Amendments:

Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

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

Moved by Rep. Price Seconded by Rep. Johnson Vote: 4-2

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

Moved by Rep.

Seconded by Rep.

Vote:

#### Respectfully submitted,

Rep. Susan Price Clerk of Subcommittee

#### SUBCOMMITTEE WORK SESSION ON HB 638

BILL TITLE: increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

3/18/09 DATE:

Subcommittee Members: Reps. Butmuti, Mario, Puice, Johnson, Shittingh <u>Comments and Recommendations</u>: <u>Amendments:</u> <u>Amendments:</u> <u>Here</u> Chunged Link + 35 D/ Jack cigaratte ter increases

Sponsor: Rep.

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OLS Document #:

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ns: OTP OTP/A, ITL, Retained (Please circle one.) Moved by Rep. Phue **Motions:** Seconded by Rep. Johnse Vote: 4 Yer + 2 M

**Motions:** 

OTP, OTP/A, ITL, Retained (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

REP. SUSAN PRICE

Rep. Subcommittee Chairman/Clerk

# Moynihan, Barbara

From:	Almy, Susan
Sent:	Sunday, May 10, 2009 6:10 PM
To:	Hatch, William; Butynski, William; Davis, Frank; Kelley, John; Mack, Ron; Shattuck, Gilman;
	Vachon, Dennis; Johnson, William; Price, Susan; Walsh, Bob; Major, Norman; Lockwood,
	Priscilla; Boutin, David; Sapareto, Frank; Ulery, Jordan; joejfcc@myfairpoint.net; Ober,
	Russell; Bettencourt, David
Cc:	Moynihan, Barbara
Subject:	FW Revenues
•	
• · · · •	

Attachments:

business refunds FY 2006-2009.xls

FILE COPY

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Dusiness refunds FY 2006-2009.... From: Margaret Fulton [mailto:MFulton@rev.state.nh.us] Sent: Fri 5/8/2009 11:39 AM To: Almy, Susan Cc: Kevin A. Clougherty Subject: RE: Revenues

Good afternoon Representative Almy, I thought it might be helpful for you to have several pieces of information, fyi. Also, attached is an updated refund chart showing refunds from FY '06 forward, just up to the end of April, so that the numbers align with our FY '09 numbers to date. Should you or any committee members want further breakdowns, please let me or Kevin know.

We have just reached our \$40 million goal for audit revenue for FY '09; now, anything above that is added revenue to the State.
 Refunds paid out for the month of May so far total \$980,457.
 Below is some updated information we've received on the 1.7 billion pack loss/tobacco increases nationwide.

Friday, April 17, 2009 | Modified: Monday, April 20, 2009, 8:48am MST Tobacco tax increase scorching sales, shops Phoenix Business Journal - by Mike Sunnucks <BLOCKED::http://www.bizjournals.com/search/results.html?Ntt="Mike Sunnucks"&Ntk=All&Ntx=mode matchallpartial>

Everyone knows smoking can kill. But it remains to be seen just how much damage recent federal tobacco tax increases will wreak on cigar and cigarette shops already strained by the recession.

On April 1, federal cigarette taxes went from 39 cents to \$1.01 per pack - and that does not include the Arizona tax of \$2 a pack. The federal tax on cigars went from 5 cents to 40 cents per cigar.

The increases will help pay for a \$32 billion expansion of the State Children's Health Insurance Program. Called Kids Care in Arizona, it offers government coverage to uninsured children.

Cigar shops and cigarette outlets in Phoenix and other U.S. markets already are seeing a drop in sales as more people head for American Indian reservations and online outlets to buy their smokes tax-free.

"There is no business," said Mohammed Alsae, who owns the Cigarette Savings Center <BLOCKED::http://phoenix.bizjournals.com/phoenix/related\_content.html?topic=Cigarette Savings Center> s at 35th and Peoria avenues in Phoenix and at 51st and Olive avenues in Glendale.

Alsae said business is off more than 40 percent since the April 1 increase. If business

1

doesn't pick up soon, he could be out of business in four or five months.

"It's too high," he said of the tax.

Phyllis Amro, co-owner of Best Cigarettes <BLOCKED::http://phoenix.bizjournals.com/phoenix/related\_content.html?topic=Best Cigarettes> , a retail store near Greenway Road and 35th Avenue in Phoenix, said she has not seen as steep a decline, but expects one. More of her customers are buying loose-leaf tobacco and rolling papers to make their own cigarettes.

Loose tobacco and rolling papers also are part of the tax increase under the SCHIP expansion approved by President Barack Obama. Federal taxes on loose-leaf tobacco went from \$1.10 to \$24.78 per pound.

Even so, Amro said it remains less expensive to roll your own than to buy prepackaged brands.

Analyses conducted by Congress and the Tax Foundation <BLOCKED::http://phoenix.bizjournals.com/phoenix/gen/Tax\_Foundation\_ 5FD9A7C6C0114FA28E6F57328028B0E3.html> estimate the federal tobacco tax increase will cut retail cigarette sales by 17 million packs in Arizona and 1.7 billion nationwide in 2010. Some smokers will be priced out of the habit, while others will turn to online and untaxed products.

The tax-averse Heritage Foundation <BLOCKED::http://phoenix.bizjournals.com/phoenix/gen/Heritage\_Foundation\_ 40D9CFDE66A94F31AC27C525AC79AD15.html> think tank in Washington is concerned that the increased taxes will create a disproportion burden on the young and less advantaged who make up a significant number of smokers.

Cigar shops also are feeling the pinch. The SCHIP expansion raises cigar taxes by 700 percent. That will price out a lot of cigar smokers, said Joshua Yano, manager of Cigar King <BLOCKED::http://phoenix.bizjournals.com/phoenix/gen/Cigar\_King\_ 0B9B2197F83641C0A205545CFB8E1FF0.html> , a store near the Scottsdale Airpark.

Yano said a \$40 bundle of cigars now is \$55 or \$60 with the increase, and that will price out some value-oriented cigar buyers. He said those paying for more expensive cigars will pay the same tax because it's per cigar, not according to price. His store is absorbing some of the tax cost for consumers in its retail prices now, but that will last only about a month.

"It's going to have a huge impact," Yano said.

He said the poor economy already has hurt cigar sales and put some sho\ps out of business, and the tax increases will make matters worse.

Antismoking advocates favor the increases. The American Cancer Society <BLOCKED::http://phoenix.bizjournals.com/phoenix/gen/American\_Cancer\_Society\_ 80C4936FDD094C12BF1D3C5F924167C3.html> and Campaign for Tobacco Free Kids <BLOCKED::http://phoenix.bizjournals.com/phoenix/gen/Campaign\_for\_Tobacco\_Free\_Kids\_BAB453 13441246A68206B4354C81DBCB.html> also favor higher cigarette taxes, saying they help reduce teenage smoking.

The Washington-based Campaign for Tobacco Free Kids says for every 10 percent increase in the price of cigarettes, youth smoking drops 7 percent and overall demand dips about 4 percent.

Some cigarette smokers are turning to the Internet, where they might be able to avoid some taxes. Others in the Phoenix area are going to American Indian reservations, where they can avoid the tax burdens.

Managers at the On Auk Mor Trade Center <BLOCKED::http://phoenix.bizjournals.com/phoenix/related\_content.html?topic=On Auk Mor Trade Center> store and JR's Convenience Store <BLOCKED::http://phoenix.bizjournals.com/phoenix/related\_content.html?topic=JRâ??s Convenience Store> in the Salt River Pima-Maricopa Indian Community say they have seen more cigarette sales since the April 1 tax changes went into effect. Off the reservation, QuikTrip spokesman Mike Thornbrugh said the service station chain is starting to see demand fall off.

"It is really too early to tell," he said. "But sales are a little softer."

Online cigarette seller Cheap-Cigarettes-Sale.com offers discounts when consumers buy in bulk. Five cartons of Marlboro Lights cost \$127.50, including a \$30 shipping fee.

Amor said the problem with Web sites is they often still charge taxes, shipping and handling fees, which reduce savings. Also, consumers have to wait for deliveries and there sometimes are questions of quality with online purchases, he said.

Get Connected

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Cigar King: www.cigarking.com <BLOCKED::http://www.cigarking.com/>

Comparison Shopping comparison shopping

The price of a carton or single pack of Marlboro Lights varies depending on where it's purchased. Here are a few examples: Store Carton Pack JR's Convenience Store \$48.20 \$5.15 (Salt River Pima-Maricopa Indian Community) On Auk Mor Trade Center \$47.80 \$5.15 (Salt River Pima-Maricopa Indian Community) QuikTrip (Phoenix) \$60.64 \$7.29 Walgreens (Phoenix) \$63.98 \$6.48 Source: Phoenix Business Journal research

Connette HOUSE COMMITTEE ON WAYS AND MEANS Hanendmar # 5624 SESSION on HB  $63\delta$ . Subrustue system funghar DATE LOB ROOM: Sponsor: Box M & 202 Sponsor: Rep. Mach OLS Document #: Sponsor: Rep. Vachow OLS Document #: OLS Document # Sponsor: Rep. nterim Study (Please circle one.) Motions: Moved by Rep. HILED A 11 Officed 11 Officed 19 Will Seconded by Rep Vote: (Please attach record of roll call vote.) , Accustored Interim Study (Please circle one.) OTP, OT ΈTŦ Moved by Rep. Julit Seconded by Rep. Bull Vote: (Please attach record of roll call vote.)

# CONSENT CALENDAR VOTE:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

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WAYS AND MEANS	- STRAW V	OTE -	-			
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PH Date://	Would	Work Session Date: 31/8/09 V				
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Almy, Susan W, Chairman						
Hatch, William A, V Chairman		1				
Davis, Frank W	V			V		
Butynski, William, Clerk	V					
Vachon, Dennis P	N,					
Shattuck, Gilman	V					
Kelley, John D	/					
Mack, Ron J	V			V		
Johnson, William G	+	V	,			
Price, Susan G			~			
Walsh, Robert M						
Major, Norman L						
Griffin, Mary E			V.			
Lockwood, Priscilla P			V			
Boutin, David R			V.			
Bettencourt, David J			V	- <del> </del>		
Ober, Russell T			V			
Sapareto, Frank V		· /	V			
Ulery, Jordan G		1	V	<u>_</u>		
Osgood, Joe	· ·					
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\$650,00 /yr

AMENDMENT TO PARAGRAPH 69 ESTABLISHMENT OF SUBSURFACE DES effectitures flat, lint renewed decreating SYSTEMS PROGRAM FUND AND RELATED FEE INCREASE (REVISED MARCH 16, 2009)

1. Amend RSA 485-A: 30 to read as follows:

### 485-A:30 Fees. -

I. Any person submitting plans and specifications for a subdivision of land shall pay to the department a fee of \$150 \$300 per lot. Said fee shall be for reviewing such plans and specifications and making site inspections. Any person submitting plans and specifications for sewage or waste disposal systems shall pay to the department a fee of \$140 \$300 for each system. Said fee shall be for reviewing such plans and specifications, making site inspections, the administration of sludge and septage management programs, and for establishing a system for electronic permitting for waste disposal systems, subdivision plans, and for permits and approvals under the department's land regulation authority. The fees required by this paragraph shall be paid at the time said plans and specifications are submitted and shall be deposited with the treasurer as unrestricted revenue, in the subsurface systems fund established in paragraph I-a. For the purposes of this paragraph, the term ""lot" shall not include tent sites or travel trailer sites in recreational parks which are operated on a seasonal basis for not more than 9 months per year.

I.a. In addition to fees required under-paragraph-I,-any-person-submitting-plans and specifications for sewage or waste disposal-systems shall-pay to the department a fee of \$10 for each system. Said-fee-shall be for supporting a general funded-position at the department to advocate for and implement-long term septage disposal solutions in partnership with New Hampshire-municipalities. In the event and to the extent the department is able to use funds from sources other than the general-fund to support the position, it shall receive from the general-fund an amount-equivalent-to-the fees-collected under-this-paragraph, in addition to any other appropriations, for use in the septage handling and treatment facilities grant program to municipalities-under RSA 486:3, III. The fees required by this-paragraph shall be paid-at-the time-said-plans-and-specifications are submitted and shall-be deposited with the state-treasurer-as-unrestricted-revenue-

I-a. There is hereby established the subsurface systems fund into which the fees collected under paragraph 1 of this section, paragraphs I(a) and II of RSA 485-A:35, paragraph I(a) of RSA 485-A:36, shall be deposited. The fund shall be a separate, nonlapsing fund, continually appropriated to the department for the purpose of paying all costs and salaries associated with the subsurface systems program.

I-b. Beginning October 1, 2009 and each fiscal quarter thereafter, the department shall submit a quarterly report to the house and senate finance committees, the house resources, recreation, and economic development committee, and the senate energy, environment, and economic development committee relative to administration of the subsurface systems program.

#### 2. Amend RSA 485-A:35 to read as follows:

1. (a) All applications, plans, and specifications submitted in accordance with this chapter for subsurface sewage or waste disposal systems shall be prepared and signed by the person who is directly responsible for them and who has a permit issued by the department to perform the work. The department shall issue a permit to any person who applies to the department, and pays a fee of \$80 and who has demonstrated a sound working knowledge of the procedures and practices required in the site evaluation, design, and operation of subsurface sewage or waste disposal systems. The department shall require an oral or written examination or both to determine who may qualify for a permit. Permits shall be issued from January 1 and shall expire December 31 of every other year. Permits shall be renewable upon proper application, payment of a biennial fee of \$80, and documentation of compliance with the continuing education requirement of subparagraph (b). A permit issued to any person may be suspended, revoked or not renewed only for just cause and after the permit holder has had a full opportunity to be heard by the department. An appeal from a decision to revoke, suspend or not renew a permit may be taken pursuant to RSA 541. *All fees shall be deposited in the subsurface systems fund established in RSA 485-A:30, 1-a* 

II. Any person who desires to submit plans and specifications for a sewage or waste disposal system for the person's own domicile shall not be required to obtain a permit under this paragraph provided that the person attests to eligibility for this exemption in the application for construction approval. The commissioner shall adopt rules, prepared under the supervision of a professional engineer licensed to practice engineering in the state of New Hampshire, pursuant to RSA 541-A, relative to requiring a permit holder to be a licensed professional engineer with a civil or sanitary designation in order to submit applications for construction approval in certain complex situations. *All fees collected pursuant to this paragraph shall be deposited with the state treasurer-as unrestricted revenue, in the subsurface systems fund established in RSA 485-A:30, I-a* 

# 3. Amend RSA 485-A: 36, I (a) to read as follows:

# 485-A:36 System Installer Permit. -

I. (a) No person shall engage in the business of installing subsurface sewage or waste disposal systems under this subdivision without first obtaining an installer's permit from the department. The permit holder shall be responsible for installing the subsurface sewage or waste disposal system in accordance with the intent of the approved plan. The department shall issue an installer's permit to any person who submits an application provided by the department, pays a fee of \$80 and demonstrates a sound working knowledge of RSA 485-A:29-35 and the ability to read approved waste disposal plans. The department shall require an oral or written examination or both to determine who may qualify for an installer's permit. Individuals who have been actively engaged in the business of installing systems for at least 12 months prior to January 1, 1980, shall not be required to submit to such examination, but shall be issued a permit upon filing an application and paying the initial

DRAFT AMENDMENT TO PARAGRAPH 69, HB 2

3/16/2009

fee, if application is made before June 30, 1980. Permits shall be issued from January 1 and shall expire December 31 of every other year. Permits shall be renewable upon proper application, payment of a biennial fee of \$80, and documentation of compliance with the continuing education requirement of subparagraph (b). The installer's permit may be suspended, revoked or not renewed for just cause, including, but not limited to, the installation of waste disposal systems in violation of this subdivision or the refusal by a permit holder to correct defective work. The department shall not suspend, revoke or refuse to renew a permit except for just cause until the permit holder has had an opportunity to be heard by the department. An appeal from such decision to revoke, suspend or not renew a permit may be taken pursuant to RSA 21-0:14. All fees shall be deposited with the-state treasurer as-unrestricted revenue. in the subsurface systems fund established in RSA 485-A:30, 1-a

4. New Subparagraph; Dedicated Fund; Subsurface Systems Fund Added.

Amend RSA 6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:

(277) Moneys deposited in the subsurface systems fund, under RSA 485-A:30, I-a.

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HOUSE COMMITTEE ON WAYS AND MEANS -BESSION on HB 638

**BILL TITLE:** 

Ciganito Tot I 3/18/09 DATE:

LOB ROOM: 202

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Sponsor: Rep. Juli

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OTH, OTP/A, ITL, Interim Study (Please circle one.) Motions: Moved by Rep. Purce Seconded by Rep. Jehricon

Vote: 9 Km (Please attach record of roll call vote.)

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

Moved by Rep.

Seconded by Rep.

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

# CONSENT CALENDAR VOTE:

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

**Statement of Intent:** Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

UFFI	CE OF THE HOUSE CLERK	2009 SESSION
WAYS AND MEANS	$\sim STRAW$ V	OTE -
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PH Date:///	Exec Session Date	3,18,03
Motion: DTP/A	Amendment #:	
MEMBER	YEAS <sub>2</sub>	NAYS
Almy, Susan W, Chairman		
Hatch, William A, V Chairman	2	
Davis, Frank W		
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HOUSE COMMITTEE ON WAYS AND MEANS Would EXECUTIVE SESSION on HB 638 Americant OST (k)
BILL TITLE: Feet for Health Facilities For
DATE: 3/15/09

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LOB ROOM: 202

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# Amendments:

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	Seconded by Rep. Mayar		
Vote:	$\mathbf{X} \mathbf{o}$ (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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

2009 SESSION

	OFFICE OF THE HOUSE CLERK STRAW VOTE	20
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WAYS AND MEANS

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Straw Vate

HOUSE COMMITTEE ON WAYS AND MEANS EXECUTIVE SESSION on HB 0564 (he) X18638 - that

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BILL TITLE:

DATE: 3/19/09

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#### Amendments:

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Secor	ided by Rep. F. S. Institucto
	13 17 (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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

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Almy, Susan W, Chairman	$\checkmark$	,
Hatch, William A, V Chairman	$\checkmark$	
Davis, Frank W		
Butynski, William, Clerk		
Vachon, Dennis P		
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Lockwood, Priscilla P	$\checkmark$	
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Osgood, Joe	n <sup>gan</sup> t -uga t - 10 + 1 + 2007 + 2 ,	
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TOTAL VOTE: Printed: 1/12/2009		

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0564h 05/09

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# FILE COPY

# Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT relative to increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and relative to administrative costs of the state water pollution control and drinking water revolving loan funds.
7	Amend the bill by replacing all after section 4 with the following:
8	
9	5 Department of Environmental Services; State Revolving Loan Fund; Administrative Fee
10	Increase. Amend RSA 486:14(b) to read as follows:
11	(b) A sum equal to $[one]$ 2 percent of all loan principal balances outstanding each year,
12	which shall be an administrative charge, shall be set aside to be used by the department of
13	environmental services to pay the costs of administering the state water pollution control and
14	drinking water revolving loan funds. The funds set aside shall be deposited in nonlapsing water
15	pollution control and drinking water loan administration funds and shall be continually
16	appropriated to the department exclusively for the purposes of this section. If the sum of the
17	administrative charge plus interest charge as established by rules of the department of
18	environmental services based on market rates is less than 2 percent for a loan, then the
19	administrative charge shall be equal to this sum and no interest charge shall be assessed
20	on the loan.
21	6 Effective Date. This act shall take effect July 1, 2009.

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# Amendment to HB 638-FN-A - Page 2 -

2009-0564h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Increases the percentage of certain outstanding loan principal balances used to pay the costs of administering the state water pollution control and drinking water revolving loan funds.

# Sub-Committee Minutes

#### SUBCOMMITTEE WORK SESSION ON Amend. 0565 to HB 638

BILL TITLE: rel. to the funding and operating of liquor stores by the liquor commission

DATE: 3/16/09

Subcommittee Members: Reps. Butynski, Major, Ober, Price, Johnson, Sapareto and Shattuck

<u>Comments and Recommendations</u>: Discussion of amendment proposed by liquor commission. Request for side-by-side comparison of Senate bill/amend/HB 2

#### Amendments:

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Sponsor: Rep.	OLS Document #:
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Motions: OTP, OTP/A, ITL, Retained (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Russell T. Ober Subcommittee Chairman/Clerk

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HOUSE COMM	AITTEE ON WAYS AND MEANS
SUBCOMMIT	TEE WORK SESSION ON Amend, #0565 \$ HB 638
BILL TITLE: Relative to the fu	TEE WORK SESSION ON Amend, #0565 \$ HB 6 38 noting & operating of liquor store by The lipaon commission
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Subcommittee Members: Reps. 3	utynshi, Mayon, Ohur, Pince, Johnson, Saparets +
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Seconded by Rep.	
Vote:	
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Moved by Rep.	
Seconded by Rep.	

Vote:

Respectfully submitted, Russen T. Oben T.

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Rep. {Type NAME} Subcommittee Chairman/Clerk

### HOUSE COMMITTEE ON WAYS AND MEANS SUBCOMMITTEE WORK SESSION ON 564 h

BILL TITLE: Rooms and meals tay, rate increased

3/16/09 DATE:

Subcommittee Members: Reps. Butynski, Major, Ober, Price, Johnson, Saparoto, Commente mode on both Airles about pro/cox of top. Shattuck Comments and Pacamenter

**Comments and Recommendations:** 

### Amendments:

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Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

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

Moved by Rep.

Seconded by Rep.

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Subcommittee Chairman/Clerk Rep. M. Smith, Straf 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0566h 10/09

### Amendment to HB 638-FN-A

1	Amend the title of	the bill by replacing it with the following:
2 3 4 5 6		increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and increasing the rate of the meals and rooms tax.
7	Amend the bill by	replacing all after section 4 with the following:
8		
9	5 Meals and R	cooms Tax; Rate Increased. Amend RSA 78-A:6 to read as follows
10	78-A:6 Imposi	tion of Tax.
11	I. A tax of	[8] 8.75 percent of the rent is imposed upon each occupancy.
12	II. A tax is	s imposed on taxable meals based upon the charge therefor as follows:
13	(a) Th	ree cents for a charge between \$.36 and \$.37 inclusive;
14	(b) For	ur cents for a charge between \$.38 and \$.50 inclusive;
15	(c) Five	e cents for a charge between \$.51 and \$.62 inclusive;
16	(d) Six	cents for a charge between \$.63 and \$.75 inclusive;
17	(e) Sev	ven cents for a charge between \$.76 and \$.87 inclusive;
18	(f) Eig	ht cents for a charge between \$.88 and \$1.00 inclusive;
19	(g) Ei	ight and 3/4 percent of the charge for taxable meals over \$1.00, provided that
20	fractions of cents s	shall be rounded up to the next whole cent.
21	II-a. A tax	of [8] 8.75 percent is imposed upon the gross rental receipts of each rental.
22	III. The o	perator shall collect the taxes imposed by this section and shall pay them over to
23	the state as provid	led in this chapter.
24	6 Effective Da	te. This act shall take effect July 1, 2009.

\*\*\*\*\*\*



### Amendment to HB 638-FN-A - Page 2 -

2009-0566h

### AMENDED ANALYSIS

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This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also increases the rate of the meals and rooms tax.

### HOUSE COMMITTEE ON WAYS AND MEANS

SUBCOMMITTEE WORK SESSION ON 05684

**BILL TITLE:** 

3/16/09 DATE:

Subcommittee Members: Reps.

**Comments and Recommendations:** 

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Amendments:

Sponsor: Rep.

Sponsor: Rep.

Sponsor: Rep.

OLS Document #:

OLS Document #:

OLS Document #:

Motions: OTP, OTP/A/ITL) Retained (Please circle one.) Moved by Rep. Earth Seconded by Rep. Walsh

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. {Type NAME} Subcommittee Chairman/Clerk Rep. M. Smith, Straf 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0568h 10/09

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### Amendment to HB 638-FN-A

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1	Amend the title of the bill by replacing it with the following:
2	
3 4 5	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing a tax on gambling winnings.
6	Amend the bill by replacing all after section 4 with the following:
7	
8	5 New Subdivision; Gambling Tax. Amend RSA 77 by inserting after section 37 the following
9	new subdivision:
10	Gambling Tax
11	77:38 Definitions.
12	I. "Gambling winnings" means any money distribution to winners of any gambling activity
13	whether in-state or out-of-state including, but not limited to, bingo, lucky 7, sweepstakes, pari-
14	mutuel, charitable gaming, casino gaming, internet gaming, or the equivalent.
15	II. "Payor" means any individual or entity that pays gambling winnings.
16	77:39 Registration.
17	I. No payor shall pay out any gambling winnings without first registering with the
18	department. The registration shall not be assignable and shall not be transferred. Any payor who
19	fails to register as provided in this section shall be subject to the penalty provisions of RSA 21-J:39.
20	II. Each payor shall apply for registration on a form designated by the commissioner.
21	Applicants shall furnish the following:
22	(a) Evidence acceptable to the commissioner of such applicant's proper licensure and
23	good standing with the appropriate licensing authority.
24	(b) Social security number, or federal employment identification number, as applicable.
25	The number furnished shall be the same number used to file any applicable business tax returns.
26	(c) A declaration of any unpaid tax, interest, and penalty liability to the state. If none,
27	such shall be stated.
28	(d) Consent by each signatory on a license application for the department to conduct a
29	credit check.
30	(e) Signatures. The application shall be signed under the pains and penalties of perjury
31	by the applicant or applicants as attesting to the information provided in this paragraph and
32	acknowledging each applicant's personal liability for the payment of tax as provided under

1 RSA 77:40. If the applicant is a business entity, every partner, member, or corporate officer shall 2 sign the application.

(f) If a business entity, a copy of applicable articles of incorporation, limited liability 3 company agreement, partnership agreement, franchise agreement, or other business document that 4 5 clearly enumerates interest holders of such entity.

6

(g) Any other information that may be required by the commissioner.

III. Registrations shall expire one year from the original issue date, unless the business 7 ceases operation, a change in ownership occurs to include changes in the interest holders of a 8 9 business entity, or the license is revoked or suspended by the department prior to expiration of the license. The license shall be conspicuously posted in a public area upon the premises to which it 10 11 relates.

IV. No applicant shall be registered or renewed if such person, or entity with which such 12 person is affiliated, has any unpaid tax, interest, or penalty that has been assessed and finally 13 determined to be due for any tax administered by the department. 14

15 V. No payor shall be issued an original registration if the issuance of such registration permits any person to circumvent or evade the payment of tax, interest, or penalties. The 16 commissioner shall have the authority to request any additional information or documentation from 17 18 an applicant to aid in his or her determination.

VI. Any change of information required in paragraph II, shall be reported by the registrant 19 20 to the department on a form designated by the commissioner. All such changes shall be reported  $\mathbf{21}$ within 30 days and shall be accompanied by relevant documentation.

22

77:40 Tax Imposed. A tax is hereby imposed at a rate of 10 percent upon:

I. Any individual who is an inhabitant or resident of this state whose gambling winnings 23 from any payor either in-state or out-of-state equals \$600 or more. 24

25 26

II. Any individual who is not a resident of this state whose gambling winnings from any instate payor equals \$600 or more.

27 77:41 Withholding. Each payor operating in-state shall withhold the tax from the distribution of taxable gambling winnings to the winner. Within 10 days after the end of each month, the payor 28 shall pay over such tax to the department accompanied by such form or return as determined by the 29 commissioner. The payor shall keep books and records in a form acceptable to the department 30 31 showing the amount of all taxes collected.

77:42 Returns and Payment of Tax by Individuals. Every resident who receives taxable 32 gambling winnings from an out-of-state payor shall pay the tax imposed under this subdivision and 33 file a return on or before the fifteenth day of the fourth month following the expiration of the tax 34 35 vear.

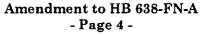
77:43 Nature of Tax; Penalties and Violations. 36

37

I. The tax imposed by this subdivision shall become state funds at the moment a payor

1 distributes gambling winnings to the winner. 2 II. Any resident who fails to pay tax or file returns as required by RSA 77:42 shall be subject 3 to failure to file penalties under RSA 21-J:31 and failure to pay penalties under RSA 21-J:33. 4 III. A payor who willfully fails to withhold and pay over in full said funds on or before the 5 due date for filing returns under RSA 77:41 shall be guilty of: 6 (a) A violation for 2 offenses in any 12-month period. 7 (b) Theft by misapplication of property under RSA 637:10 for the third offense and every 8 offense thereafter within any 12-month period. 9 77:44 Enforcement. An action may be brought by the commissioner in the name of the state to 10 recover the amount of taxes, penalties, and interest due from the operator, if the action is brought 11 within 3 years after the taxes, penalties, and interest are due. The action is returnable in the county 12 where the operator resides if he or she is a resident of the state; and if a nonresident, the action is 13 returnable to the county of Merrimack. The limitation of 3 years in this section does not apply to a 14 suit to collect taxes, penalties, interest, and costs when the operator filed a fraudulent return or failed to file a return when the return was due. 1516 77:45 Bonds; State Agency Cooperation. I. Any unpaid tax liability of a payor may be collected from any bond that a payor filed with 17 18 the appropriate licensing authority or any other state agency. 19 II. All state agencies shall cooperate and assist the department in the administration of the 20 tax imposed under this subdivision. 6 New Paragraph; Rulemaking. Amend RSA 21-J:13 by inserting after paragraph XII the  $\mathbf{21}$ 22 following new paragraph: 23 XIII. The collection of state taxes administered by the department under RSA 77:38 -24 RSA 77:45, including required forms, information, documentation, and fees. 257 Repeal. RSA 284:21-r, relative to the exemption of sweepstakes prizes from taxation, is 26 repealed.  $\mathbf{27}$ 8 Effective Date. This act shall take effect July 1, 2009.

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2009-0568h

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### AMENDED ANALYSIS

This bill increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund. The bill also establishes a tax on gambling winnings.

## HOUSE COMMITTEE ON WAYS AND MEANS SUBCOMMITTEE WORK SESSION ON $\partial 575h$

BILL TITLE: DHHS Health Facult to La censing

DATE: 3/16/09

Subcommittee Members: Reps. Butyreke, Major, Ober, Johnson, Shattuck Commentary pro/con about few for Hulth Facelutes Licensing Comments and Recommendations:

OLS Document #:

OLS Document #:

OLS Document #:

### Amendments:

Sponsor: Rep.

Sponsor: Rep.

Sponsor: Rep.

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

Moved by Rep.

Seconded by Rep.

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Subcommittee Chairman/Clerk

### HOUSE COMMITTEE ON WAYS AND MEANS

### SUBCOMMITTEE WORK SESSION ON {Type BILL NO.}

43638 increasing the tobacco tay and dedication certain tobacco tay revenues to the comprehensive carcer fund. BILL TITLE: DATE: Reps. Butynshi, Magor, Rice, Johnson, Ober, Shattuck Subcommittee Members: Comments and Recommendations: Comments on bath sides - continued to 3/16/09 1:15 pm resumed@ 1:50 pm Amendments: OLS Document #: Sponsor: Rep. Sponsor: Rep. OLS Document #: amend charge A from 5/ 20 500 Sponsor: Rep. OLS Document #: Motions: OTP, OTP/A, ITL, Retained (Please circle one.) Moved by Rep. Seconded by Rep. Vote: recess until 8:30am OTP, OTP/A, ITL, Retained (Please circle one.) **Motions:** Moved by Rep. Seconded by Rep.

Vote:

Respectfully submitted, Russen T. Ozon D Rep.

Subcommittee Chairman/Clerk

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0575h 03/09

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### Amendment to HB 638-FN-A

1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 6	AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to th comprehensive cancer plan fund and relative to fees for health facilities and community living facilities.
7	Amend the bill by inserting after section 4 the following and renumbering the original section 5 t
8	read as 7:
9	
10	5 Department of Health and Human Services; Health Facility Licensing; Fees for Licenses. RSA
11	151:5 is repealed and reenacted to read as follows:
12	151:5 Licenses. Licenses issued hereunder shall expire one year after the date of issuance, o
13	upon such uniform dates annually, as the department of health and human services shall prescrib
14	by rule. Licenses shall be issued only for the premises and persons named in the application, an
15	shall not be transferable or assignable. Licenses shall be posted in a conspicuous place on th
16	licensed premises. Fees for an annual license shall be as follows:
17	I. Hospitals; \$52 per licensed bed.
18	II. Specialty hospital-psychiatric; \$52 per licensed bed.
19	III. Specialty hospital-rehabilitation; \$52 per licensed bed.
20	IV. Nursing homes; \$52 per licensed bed.
21	V. Acute psychiatric residential treatment programs; \$52 per licensed bed.
22	VI. Residential treatment and rehabilitation facilities; \$52 per licensed bed.
23	VII. Hospice houses; \$52 per licensed bed.
24	VIII. Licensed community residences; \$52 per licensed bed.
25	IX. Adult family care homes; \$52 per licensed bed.
26	X. Residential and supported residential care; \$31 per licensed bed.
27	XI. Home health hospice providers; \$517.
28	XII. Home health care providers; \$517.
2 <del>9</del>	XIII. Personal care providers; \$75.
30	XIV. Outpatient clinics; \$1,034.
31	XV. End stage renal dialysis centers; \$1,034.
32	XVI. Ambulatory surgical centers; \$1,034.

### Amendment to HB 638-FN-A - Page 2 -

XVII. Educational health centers; \$1,034. 1 2 XVIII. Freestanding emergency rooms; \$1,034. 3 XIX. Health promotion clinics; \$1,034. 4 XX. Collecting stations; \$517. XXI. Adult day care centers; \$414. 5 XXII. Birthing centers; \$310. 6 7 XXIII. Case management agencies; \$310. 8 XXIV. Laboratories; \$310 per year for each category of testing licensed. 9 6 New Paragraph; Department of Health and Human Services; Certification for Community Living Facilities; Fee Established. Amend RSA 126-A:20 by inserting after paragraph II the 10 11 following new paragraph: 12 II-a. The fee for an initial or annual renewal certification for a certified community residence shall be \$78 per certified bed. The fee for an initial or annual renewal certification for a certified day 13 program shall be \$78 per individual served by the day program. 14



2009-0575h

### AMENDED ANALYSIS

This bill:

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I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes and changes license fees under the health facility licensure law.

III. Establishes a fee for initial or renewal certification for a certified community residence and day program.

### HOUSE COMMITTEE ON WAYS AND MEANS SUBCOMMITTEE WORK SESSION ON HB 638

### BILL TITLE: AMEND. 0577, Homestead Food/Beverage License DATE: 3/16/09

Subcommittee Members: Reps. Butynski, Major, Ober, Johnson, Shattuck

Comments and Recommendations: Discussion pertaining to pros and cons of rules settings.

### Amendments:

Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

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

Moved by Rep. Seconded by Rep. Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Priscilla Lockwood Subcommittee Clerk

### HOUSE COMMITTEE ON WAYS AND MEANS SUBCOMMITTEE WORK SESSION ON 547 $\eta$

DITHS Homesterd Food License **BILL TITLE:** 3/16/09

DATE:

Subcommittee Members: Reps. Butynshi, Magn, ther Johnson, Shattuch Rescussion pettaining to puss and cons of rules settlings Comments and Recommendations:

### Amendments:

Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:
Sponsor:	Rep.	OLS Document #:

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

Moved by Rep.

Seconded by Rep.

÷.

Vote:

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

;

Rep. Subcommittee Chairman/Clerk

# Testimony

## FILE COPY

### Testimony on House Bill (HB) 638-FN-A Presented to the House Ways & Means Committee On February 19, 2009 By State Representative Bill Butynski

Chair Almy and other distinguished members of the House Ways & Means Committee, thank you for the opportunity to introduce and present testimony on behalf of HB 638-FN-A, increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund. For the record, my name is Bill Butynski, and I am honored to serve as one of four Members of the New Hampshire House who represent and serve the residents in the communities of Chesterfield, Hinsdale, and Winchester.

The bill that I introduce for your consideration today is clear and simple. It would raise New Hampshire's tax on a pack of cigarettes by \$1. The first 5 cents of that tax increase would go to support a new dedicated fund to support our Comprehensive Cancer Plan, while the remaining 95 cents of the tax increase would go into the General Fund to meet New Hampshire's most urgent revenue needs. Assuming that the full \$1 per pack tax increase is passed, New Hampshire will gain approximately \$49M annually in additional state revenue.

As State Representatives, many of us are resistant to voting for increases in taxes for our constituents. However, it is important to be aware of the fact that this particular tax increase is supported by the general public. In fact, a recent University of New Hampshire Survey Center poll demonstrated that 72% of voters support increasing the cigarette tax by one dollar and dedicating a portion of the increase to tobacco prevention programming. I repeat, 72% of New Hampshire voters support this particular tax increase.

I believe that the good health of our citizens should be our priority, and we need to focus our efforts where they can have the greatest impact. Tobacco is the single largest cause of preventable disease and death, and costs New Hampshire over half a billion dollars annually. HB 638 dedicates just 5% of the proposed cigarette tax increase to the Comprehensive Cancer Plan, including tobacco prevention and cessation programs. Such programs are a

wise investment and can provide both short and long term health gains, along with cost savings. In addition, tobacco tax increases alone are proven to deter kids from smoking, and combined with tobacco prevention programming, our youth will be better protected from tobacco industry marketing. We must defend our children from a lifetime of addiction, poor health, and dramatic financial costs.

There will be other more knowledgeable speakers who will discuss the many services that will be supported by the Comprehensive Cancer Plan Fund, such as breast and cervical cancer screening for low income women, colorectal cancer screenings for the uninsured, obesity prevention, prostate cancer education, helping cancer survivors, and minority health data collection. The Fund will also support tobacco control, prevention and cessation services, for both youth and adults. Other speakers will address the specifics of the projected increases in revenues that will be raised for the General Fund by the proposed tobacco tax increase.

I would like to briefly address just one of the concerns that will be raised by at least some of the opponents of this bill, namely, the regressive nature of the cigarette tax. In response to that concern, I want to freely admit the fact that the cigarette tax is regressive. However, this is no different than many of New Hampshire's revenue sources, e.g., scratch off tickets. More importantly, by requiring that the first 5 cents of this proposed tax increase go to support the new Comprehensive Cancer Plan Fund, including tobacco control, prevention and cessation programs, this bill for the first time would ensure that New Hampshire State monies will actually be expended to prevent tobacco use and addiction among our youth, and to support those current cigarette smokers who wish to finally confront their addiction to nicotine through a variety of nicotine cessation programs.

Given the fact that our State has long benefitted from the receipt of Master Tobacco Settlement monies, along with substantial revenues from the sale of cheap cigarettes, I believe it is time that we finally addressed our responsibility to assist New Hampshire smokers to beat their addiction to nicotine. This bill will assist our citizens to not only save their limited fiscal resources, but also to improve their health. I hope that is a goal that most of us can and will support.

Thank you for your attention. I would be happy to try to respond to any questions that you may have.

FILE COPY Is BJ Allgaier and I live in Sandown, New Hampshire. I am here today to encourage you to support HB 638, a raise on cigarette tax of \$1.00 and giving one nickel out of that dollar to fully fund the NH Cancer Plan. I am an eight year breast cancer survivor. I am alive today for many reasons, but the primary one is the pre-screening. I am lucky to be well insured, but many NH women are not and they deserve the same opportunity to survive. To help us do that in NH we need the Cancer Plan fully funded.

The NH Cancer Plan is not only about pre-screenings, it is also the fight against tobacco. Fully  $1/3^{rd}$  of cancers are tobacco related. 1/3<sup>rd</sup>! Many years ago I watched my dad die from lung cancer. When he started they did not know the harm they were doing to themselves. Some of you might recall that the ads showed 'doctors' telling their patients that smoking was actually good for them! We certainly have made progress since those times, but not nearly enough. Ads with doctors are gone, athletes won't promote smoking and candy cigarettes are no longer available at the candy counter, but what is available is perhaps even more evil. Bubble gum and grape cigars and 'purse' cigarettes are on the shelves. Don't miss the pretty pink packaging on Camel cigarettes. Do you think the tobacco companies are making grape cigars for a CEO to enjoy with an expensive brandy after a long day at the office? Are the 'purse' cigarettes made for the Mom that carries a bag like this with all the child/family stuff within reach? Is the pink package for Granny? No – grape cigars are aimed at the undeveloped taste buds of youth. The 'purse' cigarettes and the pretty pink packages are for the Paris/Brittany wanabees. Big tobacco needs our next generation hooked. And that also is my story today. It is about a fully funded Cancer Plan that will spend the greater amount of its resources on tobacco education, cessation programs and stopping the targeting of our youth by Big Tobacco.

On January 27<sup>th</sup> volunteers from across the state presented a scrapbook to Gov. Lynch, containing nearly 500 personal cancer stories, literally written on scraps of paper. They are asking you not to retreat in the fight against cancer. They all ask that the NH Cancer Plan be fully funded.

This legislative session will undoubtedly be the toughest budget process our good representatives and governor have been up against – in your careers. But I ask you to remember that cancer does not recede in a recession and Big Tobacco is not going to back off our kids. Now is **not** the time to back off the fight.

Please approve the \$1.00 per pack cigarette tax increase and give the Cancer Plan that nickel. We deserve nothing less.

Thank you

Betty Jane Allgaier 1 Pine Ridge Circle Sandown, NH 03983

603-887-2265





### BENEFITS FROM A \$1.00 CIGARETTE TAX INOREASELIN LED HAMPSHIRE

### Current State Cigarette Tax: \$1.33 Per Pack (22nd among all states) Smoking-caused costs in New Hampshire: \$5.07 per pack

Annual healthcare expenditures in New Hampshire directly caused by tobacco use: \$564 million Smoking-caused state Medicaid program spending each year: \$115.0 million

### Projected Benefits from Increasing the State Cigarette Tax Rate by \$1.00 Per Pack

Percent decrease in youth smoking	13.5%
Kids in New Hampshire Kept from becoming addicted adult smokers	11,600
Current adult smokers in the state who would quit	6,000
Smoking-affected births avoided over next five years	1,300
New Hampshire residents saved from premature smoking-caused death	5,300
5-year health savings from fewersmoking affected pregnancies & births	\$2.2 million
5-year health savings from fewer smoking-caused heart attacks & strokes	\$3.1 million
Long-term health savingslingstate from adult & youth smoking declines	\$260.0/million

- The above projections show the amount of new revenue the state would get in the year following the state cigarette tax increase compared to the amount of revenue the state would get without any change to its tax rate.
- Projections incorporate the impact of the 61.66-cent federal cigarette tax rate increase (effective on March 31, 2009) on state smoking levels, pack sales, and pack prices.
- Tax increases of less than roughly 20 cents per pack or 10% of the average state pack price do not produce significant
  public health benefits or cost savings because the cigarette companies can easily offset the beneficial impact of such
  small increases with temporary price cuts, coupons, and other promotional discounting. Splitting a tax rate increase into
  separate, smaller increases in successive years will similarly diminish or eliminate the public health benefits and related
  cost savings (as well as reduce the amount of new revenues).
- To maximize revenues, public health benefits and cost savings (and promote tax equity), New Hampshire should make sure its tax rates on other tobacco products (OTPs) equal the new cigarette tax rate. Equal tax rates also ensure that the state does not lose tax revenue each time a smoker switches to cigars or smokeless.
- These projections assume that New Hampshire will follow standard practice and apply the cigarette tax increase to all
  previously tax-stamped or otherwise tax-paid cigarettes held in inventory by wholesalers or retailers on the effective
  date of the increase. Failing to tax such cigarettes held in inventory would open the door to massive pre-increase
  stockpiling by retailers and wholesalers to evade the increase, drastically delaying and reducing the amount of new
  state revenues and related public health benefits.

Projections are based on research findings that each 10% cigarette price increase reduces youth smoking rates by 6.5%, adult rates by 2%, and total consumption by 4% (but adjusted down to account for tax evasion effects). Revenues still increase because the higher tax rate per pack will bring in more new revenue than is lost from the tax-related drop in total pack sales. These projections are fiscally conservative because they include a generous adjustment for lost state pack sales (and lower net new revenues) from new smuggling and tax evasion after the rate increase and from fewer sales to smokers or smugglers from other states. Kids stopped from smoking and dying are from all kids alive today. Long-term savings accrue over the lifetimes of persons who stop smoking or never start because of the rate increase. All cost and savings amounts are in 2004 dollars.

### For more on sources and calculations, see <u>http://www.tobaccofreekids.org/research/factsheets/pdf/0281.pdf</u> More information available at <u>http://tobaccofreekids.org/research/factsheets/index.php?CategoryID=18</u>

Campaign for Tobacco-Free Kids 2.0346.09 / Ann Boonn & Eric Lindblom, February 5, 2009

Projections will be updated and improved as updated underlying data becomes available and when new data and research findings prompt refinements to the projection models and formulas.

1400 I Street NW - Suite 1200 - Washington, DC 20005 Phone (202) 296-5469 · Fax (202) 296-5427 · <u>www.tobaccofreekids.org</u>



### American Heart | American Stroke Association. Association.

### Learn and Live.

2 Wall Street Manchester, NH 03101 Tel. 603.518.1551 Fax 603.669.6745 www.americanheart.org

Testimony of the American Heart Association House Ways and Means Committee Legislative Office Building, Room 202

Re: HB 638

Chairwoman Almy, Vice Chair Hatch and members of the committee. My name is Nancy Pederzini, Director of Advocacy for the American Heart Association. Thank you for the opportunity to provide testimony today in support of HB 638.

The American Heart Association calls for significant increases in cigarette excise taxes to reduce teen smoking, to save lives and to offset the costs of smoking by raising significant new revenue.

The American Heart Association strongly supports an increase of \$1.00 per pack to the excise tax on cigarettes and to allocate a portion of the revenues to fund New Hampshire's Tobacco Prevention and Control Program. Substantial increases on tax on cigarettes will help discourage people of all ages from smoking, but especially children and young adults, and reduce future healthcare costs.

Increasing the excise tax on tobacco products has been one of the most effective ways to discourage youth from starting to smoke. According to "Reducing Tobacco Use," a 2000 report of the Surgeon General, "substantial increases in the excise taxes on cigarettes would have considerable impact on the prevalence of smoking and, in the long-term, reduce the adverse health effects caused by tobacco."

Young people are particularly sensitive to the cost of tobacco products, so when we raise the tax substantially, fewer kids get hooked. For many young people, higher prices could make the difference between addiction and a life free of tobacco-related disease. We need to do everything we can to help young people resist tobacco use, and high prices have a big impact.

Funding a comprehensive tobacco control program is a smart investment for New Hampshire that will save money by reducing smoking-caused health care costs. Currently, NH spends \$564 million in healthcare costs directly caused by smoking-related illnesses. Each household, even those who are non-smokers pay an average of \$630 each year in taxes that goes to pay for treatment for smoking caused illness.



Richard A. Stein, M.D.

Jon W. Wahrenberger, M.D. Co-President

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Seldom are lawmakers faced with a proposal that will save lives, lower health costs, and raise revenue for use on important health programs. But that's exactly what a \$1.00 increase in the cigarette tax will do. Adding \$1.00 to the price of cigarettes is solid health policy that will lead to 7,000 fewer smokers in New Hampshire. It will cut youth smoking by 15.6%. It will save 6,600 lives in NH from tobacco-related deaths. It will bring in about \$50 million in additional revenue that will keep vital programs in place for our most at-risk citizens.

The public overwhelmingly supports increasing cigarette taxes. In a UNH survey conducted in January 2009, 70% of respondents agreed that given the lives and health costs saved, NH's tobacco tax should be increased by \$1.00 per pack.

Policy makers are in a unique position on this issue. We know the problem caused by tobacco. We know that comprehensive prevention and cessation programs are a critical part of the solution. We have a clear revenue source to fund the solution. And the public overwhelming supports using tobacco tax revenue for tobacco prevention. By doing so, we will reduce the very diseases putting a strain on our healthcare system and our economy.

Increasing the tobacco tax is a win-win-win solution for NH; a public health win that reduces smoking and saves lives, a financial win that raises much needed revenue and reduces smoking-caused health care costs and a political win because tobacco taxes have the strong support of the public.

Sincerely,

Nancy Pederzini Director of Advocacy

603-518-1555 Nancy.pederzini@heart.org



### Testimony in Support of HE 638 House Ways & Means Committee February 19, 2009

Good morning House Committee Members. My name is Ashlee Iber, and I am the Youth Program Manager at Breathe New Hampshire. Breathe New Hampshire is a statewide organization focused on eliminating lung disease and improving the quality of life for those living with lung disease in New Hampshire. In the interest of our mission, I am here this morning to confirm that on behalf of our Board of Directors, volunteers, stakeholders and constituents, we support House Bill 638.

We are in support of an increase in the cigarette tobacco tax for the following reasons:

- 1,800 children under 18 become new regular, daily smokers each year in New Hampshire.<sup>1</sup>
- Evidence shows that increasing state tobacco product excise taxes is an effective public health strategy. It reduces the initiation of tobacco use among youth, as well as promotes tobacco use cessation.<sup>2</sup>

We are in support of funding tobacco prevention for the following reasons:

- The State of New Hampshire receives approximately \$1.144 million annually from the Centers for Disease Control and Prevention (CDC) for tobacco use prevention and invests no state revenues on prevention<sup>3</sup>, while the CDC recommends New Hampshire invest \$19.2 million annually for this purpose.<sup>4</sup>
- Funding tobacco prevention works. According to the Campaign for Tobacco Free Kids, "The best way for a state to substantially reduce tobacco use and its attendant harms and costs is to establish an adequately funded comprehensive tobacco prevention program that employs a variety of effective approaches, including smoke-free laws and periodic tobacco tax increases."<sup>5</sup>

Therefore, this proposed piece of legislation is an opportunity to prevent youth from starting to smoke and fund needed tobacco prevention programs.

9 Cedarwood Dr., Unit 12 | Bedford, NH 03110 | phone 603.669.2411 | fax 603.645.6220 | www.breathenh.org Printed on 100% post-consumer recycled paper

<sup>&</sup>lt;sup>1</sup> Campaign for Tobacco Free Kids. *The Toll of Tobacco in New Hampshire*.

<sup>&</sup>lt;sup>2</sup> Best Practices for Comprehensive Tobacco Control Programs. Office on Smoking and Health, Centers for Disease Control and Prevention, October 2007.

<sup>&</sup>lt;sup>3</sup> Centers for Disease Control and Prevention, Office on Smoking or Health.

<sup>&</sup>lt;sup>4</sup> Campaign for Tobacco Free Kids. New Hampshire.

http://www.tobaccofreekids.org/reports/settlements/state.php?StateID=NH

<sup>&</sup>lt;sup>5</sup> Campaign for Tobacco Free Kids. Tobacco Tax Increases are not enough. States must also invest in tobacco prevention programs.

Thank you for the opportunity to be here today and offer comment on this proposed piece of legislation. If our organization can be any further assistance to this Committee, please contact me at 669.2411 or aiber@breathenh.org.

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NB 638

Testimony of Paige Niler 8<sup>th</sup> Grader Dover Middle School Dover Youth to Youth

Hi, my name is Paige Niler and I'm an 8<sup>th</sup> grader at the Dover Middle School. I am a member of Dover Youth to Youth which was described to you earlier. I am also a member of the New Hampshire Youth Network which is a new group to unite youth across the state interested in tobacco prevention and related issues. I currently serve as a member of their Youth Advisory Board.

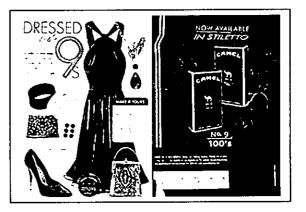
I'm here to speak in favor of HB638. I support this legislation for many reasons.

We all know that tobacco use is a leading cause of cancer. The comprehensive cancer plan understands that preventing youth from starting to smoke and helping people quit are major ways to reduce cancer rates in our state.

We are fighting a billion dollar industry that is selling and marketing a harmful product in our state. Each year the tobacco companies spend an average of \$128 million marketing their deadly product in NH. Not only are the spending a lot of money marketing tobacco but they are coming up with new products that are highly attractive to me and my peers.

This is what we are up against...

One of the newest marketing campaigns in Camel No. 9. The cigarettes are packaged in black boxes with pink and teal. When you open it you can even see that there is pink foil and little pink camels on each cigarette. Here is an advertisement that that was found in Glamour magazine, which I know a lot of kids my age read. The ad has the tobacco products on one side and this image of being dressed to the 9 on the other side. They are trying to connect the product with fashion and being glamorous which appeals to young women.



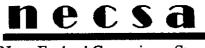
So like I said earlier the industry is spending \$128 million a year advertising in NH. That is a lot of money. It is even worse when you look at the fact that the state currently does not spend any money on tobacco prevention. We are trying to fight this billion dollar industry without any money.

How are we going to prevent youth from starting to use tobacco if the only messages they get about tobacco are from the industry. Yes, the industry says that they are responsible and trying to prevent teens from using tobacco but look at their prevention campaigns. Like the Right Decision Right Now campaign. (Show example) I guarantee you that this ad is not going to prevent me or my peers from using tobacco. Not only is it lame and unattractive it has an underlying message telling kids that they should smoke now but it's okay to smoke later in life. We all know that smoking in never the healthy choice. My point is that we can not rely on the tobacco industry to protect the youth of New Hampshire from the harms of their product. We need to invest in our own prevention programs that are proven to work.

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In closing I ask you to support HB 638. Please help protect the youth of New Hampshire by funding the Comprehensive Cancer Plan. Thank you for your time and I would be happy to answer any questions you may have.



New England Convenience Store A s s o c i a t i o n NEW HAMPSHIRE CHAPTER

Testimony Submitted By: Diana O'Donoghue, Executive Director Relative to Tobacco Tax Increase Proposal – HB 638 House Ways and Means February 19, 2008

Chairwoman Almy and Committee Members, thank you for allowing me to appear before you today to testify in opposition to HB 638. HB 638 is the legislation that would increase the cigarette excise tax by \$1.00 per pack. My name is Diana O'Donoghue and I am the Executive Director for the New Hampshire Chapter of the New England Convenience Store Association. We represent convenience stores and petroleum operators throughout New Hampshire.

Our members wish to be recorded in opposition to this significant cigarette tax increase and ask you to vote against this bill for many reasons. This bill would increase the current cigarette tax from \$1.33 per pack to \$2.33 per pack.

New Hampshire has raised the cigarette tax in three of the last five years with the most recent 25-cent increase effective in October of 2008. Another tax increase on cigarettes will undoubtedly impact sales negatively in New Hampshire. It's a serious concern for our membership because increasing New Hampshire's cigarette excise tax will drive away cigarette sales as it collapses and reverses the current competitive edge that New Hampshire retailers have over neighboring states.

Customers who now travel from the Massachusetts, Maine, and Vermont borders because of the cost savings would no longer have an incentive to purchase cigarettes in New Hampshire. In fact, New Hampshire would be driving customers to Maine and Vermont to make purchases because their cigarette tax rates would be 33-cents to 34-cents lower then the proposed cigarette tax.

How important are cigarette sales to your local convenience store's business? According to a National Association of Convenience Store's (NACS) recent industry reports, there are approximately 828 convenience stores in New Hampshire. Tobacco products constitute the top in-store sale category and cigarettes sales account for 33% of all in-store sales at convenience stores nationwide. In New Hampshire, cigarette sales in convenience stores are higher than the national average with some estimates at 50 to 60 percent of in-store sales. A New Hampshire cigarette tax hike would simply imperil your local convenience store's competitive edge and viability.

Cigarette sales volume is very sensitive to state tax hikes. In FY 2002, Massachusetts raised its tax to \$1.51. The result? New Hampshire's sales volume increased 16% from 2002 to 2004 while Massachusetts has lost 21% of its sales on an annualized basis for those years. And when NH raised the tax in July 2007 by 28-cents to \$1.08 per pack in taxes, cigarette sales dropped by approximately 14 percent. This shows how sensitive New Hampshire's retail edge is to tax increases. Even in the short time since the most recent tax increase our members report double digit declines in sales.

Our members realize that increasing the tobacco tax has become quite popular with many legislators and the public. However, what most people do not understand is that the tax increase places an onerous burden on hardworking men and women who are our customers as well as on our members' businesses.

These tobacco customers also purchase gasoline, beverages, and food. Therefore, if the tobacco tax is increased, then overall related sales will suffer along with our tobacco sales and ultimately the state's tax revenue from these other sources will suffer too.

Additionally, the Cigarette revenues are a declining revenue source. According to the Center For Disease Control, the annual rate of decline in actual smokers is now 4 percent a year. Funding any state program with a declining revenue source like a tobacco tax guarantees that more taxes will be needed later.

Another consideration is that the federal government recently passed a law to raise the federal cigarette tax by .62 cents per pack or approximately \$6.20 per carton by April 1, 2009, to fund expansion of the SCHIP program. That increase will negatively impact cigarette sales. Smoking will become unaffordable for some current smokers. Fewer cigarette sales will lead to less state revenues for cigarettes and other products.

The proposed cigarette tax increase in NH if passed will cause jobs to be lost. Retailers' and wholesalers' jobs will likely be displaced due

> NECSA Testimony February 19, 2009 2

to the tax increase based upon profit loss estimates for their businesses. This statement is not made lightly.

And cigarette tax hikes cause customers to turn to lower cost alternatives including purchasing cigarettes at Native American Reservations or through the Internet to avoid a state's tobacco tax.

Many convenience storeowners are managing their stores and could not be here today. However, some NECSA members are here to testify before you about the direct negative impact that this proposed cigarette tax increase would have on their stores. Based upon the negative impacts I've described and the supplemental materials provided with my testimony, NECSA members respectfully ask you to oppose passing the cigarette tax increase.

Thank you for your consideration of our concerns.

NECSA Testimony February 19, 2009 3

# NATO E-News

An E-News Update of the National Association of Tobacco Outlets

February 4, 2009

### House Passes Senate SCHIP Bill; President to Sign Bill Today

This afternoon, the U.S. House passed by a margin of 290 to 135 the U.S. Senate version of the bill to expand the State Children's Health Insurance Program (SCHIP). The U.S. House had the option of either accepting the Senate bill language or proceeding to a joint House-Senate Conference Committee to work out the differences between the two bills. By accepting the Senate version of the bill, the House was able to more quickly pass the legislation and send it to the president for his signature. A copy of the final roll call vote in the U.S. House today is attached.

President Obama has scheduled a signing ceremony later today to sign the SCHIP expansion bill into law. Below are the final tax rates on cigarettes and tobacco products that will go into effect on April 1, 2009:

Product	Current Rates Through March 31, 2009	<b>Cigarette and Tobacco Tax</b> <b>Rates on April 1, 2009</b>
Cigarettes	39¢ per pack	\$1.0066 per pack
Large Cigars	20.719% of manufacturer's price; cap of 4.875¢/cigar	52.75% of manufacturer's price; cap of 40.26 cents per cigar
Little Cigars	4¢ per pack	\$1.0066 per pack
Pipe Tobacco	\$1.0969 per pound	\$2.8311 per pound
Chewing Tobacco	19.5¢ per pound	50.33¢ per pound
Snuff	58.5¢ per pound	\$1.51 per pound
RYO; Cigar Wrappers	\$1.0969 per pound	\$24.78 per pound
Cigarette Paper	1.22¢ per 50 papers	3.15¢ per 50 papers
Cigarette Tubes	2.44¢ per 50 tubes	6.30¢ per 50 tubes

### **SCHIP Cigarette and Tobacco Tax Rates**

With these new federal tax rates going into effect on April 1, 2009, the SCHIP law also requires that retailers, wholesalers and manufacturers pay a floor stocks tax on cigarettes and all other tobacco products (except large cigars) held in inventory at 12:01 A.M. on April 1, 2009. The floor stock tax equals the difference between the new 2009 tax rates listed in the chart above and the current tax rates on each different category of tobacco product, except for large cigars. Forms and instructions for calculating and paying the floor stocks tax are to be compiled by the Treasury Department.

Each retailer, wholesaler and manufacturer will receive a \$500 credit toward the floor stocks tax. However, this is a \$500 credit per retail company or wholesale company and *not* a \$500 credit per store or warehouse. The floor stocks tax is due and payable to the U.S. Treasury on or before August 1, 2009. When NATO obtains additional information about the floor stocks tax, that information will be sent to members.

### Fighting for Tobacco Retailers, Protecting the Tobacco Industry



### State Cigarette Excise Taxes: 2009 NEW

Updated January 2009

Cigarette Excise Tax Rates (in \$) by Tax Rate	Cigarette Excise Tax Rates (in \$) by State Name
<u>Cigarette Excise Tax Facts</u>	State Tax Legislation & Rate Changes, 2007-08
2009 Proposed State Tobacco Tax Increase Legislation NEW	
2007 State Cigarette Excise Tax Rates	2006 State Cigarette Excise Tax Rates

NEW The federal cigarette excise tax will increase to \$1.00 on April 1, 2009 as part of the State Children's Health Insurance Plan (SCHIP) bill that was signed into law by President Obama on February 4, 2009.



Sources: American Lung Association and Federation of Tax Administrators



February 19, 2009

## Subject: House Bill 638 An Act increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund

Dear Chairman Almy and Members of the House Ways and Means Committee:

The New Hampshire Public Health Association asks that you **support** HB 638 – an act increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

Tobacco is the leading preventable cause of death in the United States, causing more than 400,000 premature deaths annually.<sup>1</sup> Research has demonstrated that by implementing policy initiatives, such as increasing the unit price of tobacco products, smoking use among teenagers and adults goes down.<sup>2</sup>

Thousands of illnesses and deaths from tobacco use can be prevented and billions of dollars in medical expenses can be saved through long-term investments in a sustained campaign to prevent and control tobacco use. For this reason, the New Hampshire Public Health Association emphasizes the need to commit dedicated funds to be used for tobacco prevention and cessation programs.

The New Hampshire Public Health Association bases its opinions and recommendations on scientific evidence and fact-based strategies that promote health and reduce disease and injury. The Association has more than 200 members of individuals and organizations committed to the public health and safety of all New Hampshire residents.

I am happy to address any questions you might have regarding my testimony. Please feel free to contact me anytime at (603) 545-1389. Thank you for your attention.

Sincerely,

Kristina Diamond Policy Director New Hampshire Public Health Association

P. O. Box 2304, Concord, NH 03302-2304 Telephone: (603) 228-2983 • Website: www.nhpha.org

<sup>&</sup>lt;sup>1</sup> American Public Health Association. FDA Regulation of Tobacco: Seeing through the Smoke.

<sup>&</sup>lt;sup>2</sup> U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, *Best Practices for Comprehensive Tobacco Control Programs*, October 2007.

HB 638

March of Dimes Foundation

New Hampshire Chapter 22 Bridge Street #3 Concord, NH 03301 Telephone (603) 228-0317 Fax (603) 228-0318 NH634@marchofdimes.com

The March of Dimes New Hampshire Chapter is in support of a House Bill 638 and a \$1.00 per pack tax on cigarettes with 5 cents going to the Comprehensive Cancer Collaboration and a portion of those funds being dedicated to tobacco prevention and control.

In New Hampshire, it is estimated that 21.7 %, or 1 in 5 women of childbearing age smoke. (March of Dimes Peristats)

Smoking is a major public health problem. All smokers face an increased risk of lung cancer, other lung diseases, and cardiovascular and other disorders. Smoking during pregnancy can harm the health of both a woman and her unborn baby.

According to the U.S. Public Health Service, if all pregnant women in this country stopped smoking, there would be an estimated:

- 11 percent reduction in stillbirths
- 5 percent reduction in newborn deaths

Cigarette smoke contains more than 2,500 chemicals. It is not known for certain which of these chemicals are harmful to the developing baby, but both nicotine and carbon monoxide play a role in causing adverse pregnancy outcomes such as preterm birth and infant mortality.

In New Hampshire, the preterm birth rate is 10.5%. Preterm birth is the leading cause if death among infants. Because smoking is a modifiable risk factor linked to preterm birth, it is imperative that we address smoking among childbearing women through tobacco prevention and control measures. Through education and prevention we may reduce the infant mortality rate in New Hampshire and improve birth outcomes. Such prevention programs are currently minimally funded by various public and private sources including the March of Dimes community grants program in New Hampshire.

The mission of the March of Dimes is to improve the health of babies by preventing birth defects, premature birth and infant mortality. The March of Dimes is the leading non profit organization for pregnancy and baby health.

Thank you for your consideration of such an important public health problem.

Sincerely,

Carlene Ferrier, RN, MPH



February 19, 2009

HB 638

House Ways & Means Committee Madam Chair Almy LOB Room 202 Concord, NH 03301

Dear Madam Chair Almy,

My name is Derek Durbin and I am the Director of Tobacco-Free NH. Tobacco-Free NH is a coalition of organizations dedicated to reducing mortality and morbidity in New Hampshire caused by use of, or exposure to, tobacco products. Thank you for the opportunity to present testimony in strong support of House Bill 638, which will have a dramatic impact on reducing youth smoking and will fully fund the state tobacco prevention and cessation program.

The coalition supports HB 638 for several reasons. First and foremost, it has been proven that a \$1 increase in the state cigarette tax will cut youth smoking in the state of New Hampshire by 15.6% because it will have the effect of "pricing out" many potential or existing smokers. Additionally, it will result in 7,000 adult smokers quitting. There will be tremendous health benefits as a result of the \$1 increase.

Why else is it important? The \$1 increase and its resulting public health benefits will translate into a significant reduction in state health care costs. Consider that the state of New Hampshire currently spends \$564 million to cover health care costs directly related to smoking (\$115 along in Medicaid). Each household in New Hampshire shoulders a significant tax burden of \$630 in state and federal taxes as a result of smoking-related health care costs.

Any concern regarding state revenue lost as a result of smokers who quit because of the tax increase will easily be offset by the revenue that will be garnered from the \$1 added on to each pack. Therefore, it is a "win" – "win" situation for the state and its citizens.

For the aforementioned reasons, the coalition hopes that you will vote "OTP" on HB 638. Thank you for your time and consideration.

Respectfully,

Derek Durbin, Director Tobacco-Free NH Coalition (603)-770-3315 ddurbin@lungnh.org



Commonwealth BRANDS, INC.

Representative Susan Almy 266 Poverty Lane Unit 4B Lebanon New Hampshire 03766-2730

4 February 2009

Dear Representative Almy,

As the fourth largest US tobacco manufacturer, Commonwealth Brands, Inc. urges you to reconsider the proposed bill H.5019, for a \$1per-pack excise tax increase on cigarettes.

Recent history demonstrates tobacco tax increases to be both highly regressive and unpredictable in terms of the funding actually generated. In fact, on forty nine occasions between 2002 and 2006 upon which various States have increased tobacco excise levels, a revenue shortfall has been generated equaling over \$1 billion.

This has, almost certainly, contributed to State deficit levels and the curtailment of planned State expenditure, which, when forecast, often includes projected increases in available funds as a result of higher tobacco taxation. A commitment to fund healthcare programs or to overcome a State deficit with potential revenue from additional taxation levied on a consumer product with sales already in decline does not amount to good policy.

A state excise increase, over and above the proposed increase in the Federal Excise Tax through SCHIP could prove disastrous. State budget projections based on historical tobacco sales volumes will lead to significant shortfalls, especially given that the proposed increase in FET is predicted to cause a volume decline of at least 7%. A state excise increase will only serve to fuel this rate of decline and jeopardize existing state revenue from tobacco.

It is the belief of Commonwealth Brands, Inc. that increases in cigarette taxation unduly burden low-income taxpayers and consumers and punish local businesses, many of which rely heavily on tobacco products to generate their sales.

Commonwealth Brands, Inc. is also concerned that ever increasing excise levels will promote the growth of illicit trade, cigarette counterfeiting and the level of cross-State shopping and tax avoidance. As a result, sales from Native American reservations, the internet and criminal organizations are increasing. Consequentially, the resources and expenditure now required to combat and restrict these practices have also increased dramatically.

Most importantly, our consumers are against these excise tax increases. It is for their rights that we oppose the tax increases. I would be happy to discuss these concerns in further detail.

Yours sincerely

Anthony Hemsley Vice President of Corporate and Government Affairs

Cc House Committee on Ways and Means

Commonwealth Brands, Inc. is the fourth largest cigarette manufacturer in the United States. It manufactures a range of cigarettes including Davidoff, Fortuna, Sonoma, Montclair, Riviera, Malibu and USA Gold the number eight brand in the USA. In addition to cigarettes, Commonwealth Brands manufactures Premier, McClintock, and Bali Shag fine cut tobacco. The Company's cigarette tube brands include Premier, Rizta, and El Rey in addition to E-Z Wider and Joker cigarette

Commonwealth Brands, Inc is based in Bowling Green, Kentucky, and employs over 700 people. The company is committed to its employees, brands and its consumers.

P.O. Box 51587, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com An IMPERIAL TOBACCO GROUP company

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My name is Mark Archambault. I own the Hatch Convenience Store in Hollis New Hampshire and have owned it since 1996. The store has been in my family since 1978. I am very concerned about the proposed \$10.00 per carton tax increase on cigarettes. If the decision to implement this tax follows through then the New Hampshire economy will take a severe hit. Eliminating the price advantage on cigarette between N.H and M.A., and among other bordering states, will not only destroy the tax revenue earned on cigarettes but will all but eliminate sales in other areas of my business including lottery.

Two years ago New Hampshire increased the cigarette tax by \$3.00 per carton. Massachusetts did not go up. This tax increase together with the high cost of fuel that summer, my overall sales dropped at my store by 20 % for the year. Six months later Massachusetts went up on their cigarette tax \$10.00 per carton. New Hampshire held off a \$2.50 per carton tax increase at the request of the Convenience Store industry. A program was signed that stated if \$50 million dollars of cigarette tax revenue was earned over last year's cigarette sales revenue in a three month period, then the \$2.50 tax would not be implemented. At the end of the period the added tax revenue was approx. \$49.7 million over last year but the \$2.50 per carton tax still went through. I have never heard of a government program that had a 99 % success rate and was stopped!!! Not only was the tax put through but the full \$2.50 was implemented. The \$50 million dollar goal could have been met by increasing the tax by \$0.25 or \$0.50 per carton. Just the floor tax required by the state would have covered the revenue shortage.

Adding to the frustration of the Convenience Store owners was the fact that there was no beginning inventory taken which is a clear indication of a lack of accuracy on the carton counts. The original goal for the three month time period was \$46 million. That number was changed to \$50 million behind closed doors. Within a week of the tax increase, a rumor circulated that an order for tax stamps that tallied over three million dollars was refused by the state. Apparently the state demanded a money order for the tax stamps. By the time the money order was received the tax stamps order did not count for the necessary time period that would have surpassed the \$50 million dollar goal. If this is true than it indicates to me that the state government intended the \$2.50 increase all along. I find this not only dishonest but disheartening.

Several times I have sent letters to state representatives attempting to emphasize the failure of this administration to understand that any N.H. cigarette tax increase at which Massachusetts stays put slows volume no matter how small. Holding off on the cigarettes tax last summer clearly increased volume. I only received two responses from the state representatives. One response was that "they understand but they don't care." The other is that "It is a health issue." When someone is sick and they need medicine you don't see the price of the pills increase in order to make the disease go away. The health issue comment is also inconsistent due to the fact that the state has no problem selling liquor which can be just as big of a health issue if abused. A drunk driver can kill themselves or even other people instantly in a crash. Cigarettes never kill instantly. When quick short term revenue is needed cigarettes are the first product targeted and the price increases the most. Just in the last fifteen years a cartons cost has gone up \$25.00 dollars much of which is State taxes. Not once has a bottle of booze been taxed to solve a budget problem. Why? Because it would hurt sales!!!!! Not a coincidence since in New Hampshire the State owns a near monopoly on liquor!

The New Hampshire State Government still receives money from the MSA settlement. According to the agreement each state that signed the document promised that 25% of the money was earmarked for educating kids to prevent smoking. New Hampshire only uses an estimated 6 to 8 % of the revenue towards educating kids in the dangers of smoking. The rest of the revenue is spent else ware. How about creating a program that uses that money to rewards kids that don't smoke? If the State Government is so intent on stopping cigarette smoking wouldn't it set a better example to eliminate the cigarette tax revenue from the budget instead of increasing to near 20% of the budget?

I am no advocate of smoking. I can't stand having to deal with cigarette companies, trust me it's a horrible experience. Unfortunately, cigarettes sell and are over 50% of my business. 75% of my customers come from Massachusetts. It is clear that the State needs money to function and so do I. I am convinced that lowering the taxes on cigarettes will create traffic from all of the surrounding states. The proof is in the very recent history. I therefore urge the state to work with the convenience stores instead of targeting them. Higher prices will not deter kids from smoking. Kids start smoking because they make a poor decision. At least they have a choice. Every price increase takes my ability to make choices disappear. I will without a doubt have to let employees go if this trend continues. If my business fails that the government will be responsible for taking choices away that involve my own child. My child is ten and she and I both do not smoke. Her quality of live depends on the profits my store makes just like the government does. Please consider this message carefully. There is an incredible amount at stake. The Federal government is increasing the cigarette tax by \$6.20 per carton. With this and all of the other economy problems my family and I have enough problems to worry about. Please don't make them worse by targeting cigarettes!

Mark Archambault

The Hatch Convenience Store Hollis NH 03049 Work: (603) 882-0100 Email: archambautteesefeihotmau

MARRIS Warm will be cheerpar

## NEW HAMPSHIRE VOICES FOR HEALTH

Representing over 200,000 New Hampshire Voices

American Cancer Society

American Heart Association

Early Learning, NH

Georgetown Center for Children and Families

Granite State Organizing Project

> National Alliance on Mental Illness, NH

> > New Futures

New Hampshire AFL-CIO EAP Services

> New Hampshire for Health Care

New Hampshire Minority Health Coalition

New Hampshire Women's Lobby & Alliance

www.nhvoicesforhealth.org

Testimony of New Hampshire Voices for Health before the House Ways and Means Committee February 19, 2009

## RE: HB638, An Act Increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

Chairwoman Almy, Vice-Chair Hatch and committee members. Thank you for the opportunity to provide testimony regarding HB638, *An Act Increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.* My name is Lisa Kaplan Howe. I am the Director of New Hampshire Voices for Health, a network of consumer and advocacy organizations and individuals allied in their commitment to securing quality, affordable health care for all in New Hampshire. The network represents over 200,000 members, consumers and constituents statewide who are motivated to help improve health care quality and affordability in the state.

I am pleased to offer testimony in support of HB 638. NH Voices for Health appreciates the difficult economic conditions facing our state. We urge you to consider smart revenue options that will help ensure that the state will not have to make cuts to critical services, including the health care programs on which many New Hampshire residents rely to maintain their health and well-being.

The tobacco tax increase proposed in HB 638 is a smart revenue increase that would help the state enhance its general funds and avoid hurtful program cuts. In addition, increasing the state cigarette tax by \$1.00 will result in significant improvements to the public health, helping to ensure that fewer children become addicted to tobacco products. This will lead to a healthier population and healthier communities and will help to decrease smoking-related health care costs to the state.

NH Voices for Health urges the committee to support this legislation and to report it favorably.

Thank you for your attention and consideration, and please do not hesitate to contact me if we can be of support or provide you with any further information.

Lisa Kaplan Howe • Director • NH Voices for Health • 30 South Main Street Concord, NH 03301 • 603-369-4767 • lisa@nhvoicesforhealth.org



Nicholas A. Toumpas Commissioner

Mary P. Castelli Senior Division Director

#### STATE OF NEW HAMPSHIRE

#### DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### **OFFICE OF OPERATIONS SUPPORT**

129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-5577 1-800-852-3345 Ext. 5577 FAX: 603-271-4912 TDD Access: 1-800-735-2964

March 13, 2009

The Honorable Susan Almy, Chairman House Ways and Means Committee Legislative Office Building, Room 202 Concord, New Hampshire 03301

The Office of Operations Support is providing documentation in response to questions raised at the March 12, 2009 Hearing regarding revenue initiatives in House Bill 2/LSR#09-1049.0

Self-Funding Initiative for Health Administration and Community Residency

- a. Program Appropriation Unit (PAU): 05-95-9502010-5146, Health Facilities Administration
  - i. Details on License Type Fees: "OOS\_Budget\_SFY2010\_2011\_Self\_Funding.xls",
    - 'Health\_Facilities\_Agcy\_Revenue' worksheet
  - ii. County Operated Facilities:
    - 1. Exempt from Paying Licensing Fees,
      - "OOS Budget SFY2010\_2011\_Self\_Funding.xls",
      - 'County Operated Nurs.Facilt.' worksheet
      - 2. Inquiry regarding potential impact to the Counties from the licensing fees paid by the Non-County Operated Nursing homes: The Office of Operations Support respectfully refers this question to the Nursing Homes and their respective Counties. The financial and/or tax impact to these Nursing Homes is outside the area of the Office of Operations Support's responsibility.
- b. Program Appropriation Unit (PAU): 05-95-9502010-5682, Community Residency
- i. Details on License Type Fees: "OOS\_Budget\_SFY2010\_2011\_Self\_Funding.xls", 'Community Residency' worksheet

Proposed fees are subject to change to reflect county bed exemptions and continuation of enhanced pay for recruitment and retention of health facilities administration skilled medical staff.

If you have any questions regarding this, please feel free to contact me at (603) 271-5577.

Respectfully submitted,

Mary P Castelli Senior Division Director

The Department of Health and Human Services' Mission is to join communities and families in providing opportunities for citizens to achieve health and independence.

~

	A	В	С	Q		R	S	Т	· U
1	PAU: 05-95-952010-5	46	· · · · · · · · · · · · · · · · · · ·	Increase: Fro	om Inil	ial Propose	d Rate	2.067	
2	LICENSE TYPE	2008 # of Beds	2008 # of Facilities	Unit Descr.	Cur	rent Rate	Initial Proposed Rate	Govern. Budget/HB2: Rate	Gorvern. Budget Total Other Funds
3	GENERAL HOSPITAL	3,297	26	Bed	\$	2.50	\$25	\$52	\$170,334
4	NURSING HOME	7,632	86	Bed	\$	2.50	\$25	\$52	\$394,294
5	ALF-RES. CARE	843	59	Bed	\$	2.50	\$15	\$31	\$26,131
6	ALF-SUPP. RES. CARE	4,046	85	Bed	\$	2.50	\$15	\$31	\$125,418
7	RES. TREATMENT & REHAB	244	11	Bed	\$	2.50	\$25	\$52	\$12,606
8	ADULT FAMILY CARE	10	7	Bed	\$	2.50	\$25	\$52	\$517
9	CRATRCHLEVEL/SRF LEVEL	329	46	Bed	\$	-	\$25	\$52	\$16,997
10	HOSPICE HOUSE	34	3	Bed	\$	2.50	\$25	\$52	\$1,757
11	SPEC. HOS PSYCH	111	1	Bed	\$	2,50	\$25	\$52	\$5,735
12	SPEC. HOS REHAB	214	4	Bed	\$	2.50	\$25	\$52	\$11,056
<u>.                                    </u>	ACUTE PSYCH, RES. TREATMENT	16	1	Bed	\$	2.50	\$25	\$52	\$827
14	OUTPATIENT CLINICS		15	Facility	\$	50.00	\$500	\$1,033	\$15,499
15	LABORATORY		27	Facility	\$	65.00	\$150	\$310	\$368,256
16	HOME HEALTH		177	Facility	\$	20.00	\$250	\$517	\$91,444
17	BIRTHING CENTER	8	4	Facility	\$	2.50	\$150	\$310	\$1,240
18	END STAGE RENAL DIALYSIS		10	Facility	\$	50.00	\$500	\$1,033	\$10,333
9	AMBULATORY SURG.		25	Facility	\$	50.00	\$500	\$1,033	\$25,832
20	EDUCATIONAL HEALTH CENTER	63	22	Facility	\$	2.50	\$500	\$1,033	\$22,732
21	COLLECTING STATION		110	Facility	\$	50.00	\$250	\$517	\$56,830
22	ADULT DAY CARE		26	Facility	\$	50.00	\$200	\$413	\$10,746
23	CASE MANAGEMENT ORG.		10	Facility	\$	20.00	\$150	\$310	\$3,100
24	HOME HEALTH - HOSPICE		27	Facility	\$	20.00	\$250	\$517	\$13,949
25	FREESTANDING EMERGENCY		1	Facility	\$	50.00	\$500	\$1,033	\$1,033
6	HEALTH PROMOTION		1	Facility	\$ \$	50.00	\$500 \$0	\$1,033 \$0	\$1,033 \$0
7	PERSONAL CARE		17		\$	-	ΦU	φU	\$0 \$1,387,697
8	Total			·····					φ1,307,087
9		·····		;		<u> </u>			
0	Methodolgy: Governor directive to sel	1 1 1	Ta allillant north	an Constal Fil	nde th	nugh Peetr	icted Revenue ear	ad from Licens	ing Fees
1	Governor directive to sel	r-rund Health	-acilities: repla		กษร แป	l l	icieu nevenue edit	ica nom cicella	nig 1 003
23	Increased Initial Propose to reach target: SFY 201	n rate by 2.06	/ for each Lice	inse Type	indo <sup>e</sup>	1 387			





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	A	В	С	D	E	F		
1	PAU: 05-95-952010-5682							
2				* * ***** * ***	· · · -	· · · · · · · · · · · · · · · · · · ·		
3	Community Residency: No current licensing	g fees						
4	Incre	ease: From In	itial Proposed Rate	3.12				
- 5	Program	# Beds	Initial Proposed Rate	Govern. Budget/HB2: Rate	Gorvern. Budget Total Other Funds			
6	Certified community residence beds	1,605	\$25	\$78	\$125,788			
7	Filled day program slots	1,753	\$25	\$78	\$137,388			
8	Total				\$263,176			
9								
10								
11	Methodolgy:			· · · · -				
	12 Governor directive to self-fund Community Residency: replace General Funds							
13								
				· · · · · · · · · · · · · · · · · · ·				
15	to reach target: SFY 2010 Agency Maintenanc	e Request Ge	neral Funds \$263k		-			

PAU: 05-95-952010-5146 LSR#09-1049.0 House Bill 2, Page 14, Section IV. Nursing homes; \$52 per licensed bed.

County operated nursing facilities are exempt from paying licensing fees: 151:4 Application for License. -

I. Applicants for a license shall file applications under oath with the department of health and human services upon forms prescribed and shall pay the license fee annually into the state treasury, or it shall be refunded to the applicant if the license is denied. The following shall not be required to pay the license fee:

(a) Facilities operated by any unit or division of federal, state, or local government;

County Nursing Facilities	# Beds
Belknap	94
Cheshire	150
Coos: Berlin	100
Coos: West Stewartst	97
Grafton	135
Hillsborough	300
Merrimack	290
Morrison	57
Riverside	215
Rockingham	226
Sullivan	156
Total County Nursing Facility Beds	1,820

Total County Nursing Facility Beds

The original Health Facilities Revenue Projection incorrectly included County Nursing Facilities. Revision to the Health Facilities Licensing Fee will be subject to approval by the DHHS Commissioner, prior to potential submittal of a Budget Errata.



March 12, 2009

Representative Susan Almy, Chairperson House Ways & Means Committee Room 202, LOB Concord, NH 03301

Dear Chairperson Almy:

The New Hampshire Lodging & Restaurant Association believes this is the wrong time to raise the rooms and meals tax. After seeing revenues from the tax increase on average 3.8% per year over the past 6 years, the rooms and meals tax has raised 1 percent less through February 2009 than the same period in 2008. Through February of the 2009 fiscal year, the state collected \$149.8 million compared with \$151.5 through the same period a year ago. People are spending less on eating out and lodging. Increasing the rate now will only hurt our industry.

2008 was a tough year for members holding the line on costs. I've heard from many members who have said they had to lay off bussers because of the minimum wage increase. They are doing everything they can to forgo increasing menu prices. Increasing the meals and rooms tax from 8 to 8.75 will take \$20 million more out of consumers' pockets. This may cause some of them to eat out less. The profit margins are very slim in this industry. Increasing the tax will further limit our members ability to recover their increased costs.

We urge this committee to either not adopt this amendment or include some other measure that will soften the blow.

Sincerely,

Mike Somers, President New Hampshire Lodging & Restaurant Association

Description	FY 2010	FY 2011
Communication Upgrade	\$382,888.00	\$149,948.00
POS and back systems replacement	\$200,000.00	\$1,200,000.00
Additional lanes and Servers	\$169,558.00	\$163,768.00
Online Licensee training and testing	\$100,000.00	\$15,000.00
Software - various upgrades	\$69,520.00	\$36,843.00
Pin Pad Merchandising	\$50,000.00	\$50,000.00
Lottery Software	\$50,000.00	
Additional overtime - Store Coverage	\$66,980.00	\$67,570.00
Total	\$1,088,946.00	\$1,683,129.00

• Communications Upgrade (FY 2010 - \$382,888, FY2011 - \$149,948): The network that supports the Liquor Commission was designed and put in place over 10 years ago. Some measures have been taken to address redundancy but for the most part the environment has remained stagnant. There have been considerable changes at the Liquor Commission and Industry Wide that rely heavily on network communications between the stores and NHLC HQ. NHLC Network Improvements are required to meet today's demands. Network Equipment and Size of the Network Communications Pipelines need to be replaced and upgraded.

#### Why are we being impacted today by the network?

1. Network Traffic between the Stores and NHLC HQ has increased. Customer Credit and Debit card Authorization Processing now takes places over the network and the number of customer utilizing Credit/Debit over the last 5-10 years has greatly increased Industry wide. Gift Cards processing, (Activation & redemption) which takes places over the network, is new functionality put in since the network was implemented. In Store Voice over Frame was installed to reduce telecommunications costs.

2. Hardware & Software within the stores rely heavily on Network Connectivity. In Store Communications Infrastructure has changed and requires HQ monitoring. Utilization of the manager's PC installed in each store has created additional network traffic. (Emails, mapper functions, etc.)

#### What is the impact *today*?

1. Limited Email Communications to Store Management due to size restrictions.

2. Network "Clogged Pipeline" that creates offline credit cards. (Financial Exposure)

3. Network Slow Downs that impact EFT traffic. Heavy Mapper usage at the Stores and heavy credit card processing at the lanes will create a slow down that impacts all liquor store network traffic

4. Poor Diagnostics for Network problems due to the limitation of network equipment at HQ and Stores.

5. Delayed HQ Monitoring of In Store Equipment. If a store server goes down we are alerted 5 minutes after the fact. Real time alerts will create additional network traffic and slow down customer credit card processing.

#### Major Components of the Network Upgrade that need to be Addressed.

Circuit Capacity needs to be increased from 56K to T1 to each of the stores. Existing Circuit Capacity from cloud to HQ (NHSLC Head End) needs to be increased in size otherwise the network traffic from the stores will be impacted at this point. Recommended sizing of G4 Circuit T1 (6 Mbps XConnect ON NET).

FRAD boxes in each of the stores are currently no longer manufactured or supported and are unable to utilize a circuit greater than 56k. These will need to be replaced. (Requirements comparable to the Cisco C2850 series routers) Routers at HQ will need to be replaced they are no longer manufactured or supported. (Requirements comparable to the Cisco 3560 POE Switch) Network equipment at HQ and within the stores must provide encryption and firewalls on both ends of each circuit for PCI compliance.

FY 2010 \$382,888

- \$300,000 Network gear for Headquarters and Stores
- \$82,888 Additional Data communications costs (staggered roll out)
- FY 2011 \$149,948 Additional yearly Data communications costs
- POS and Back Systems Replacement (FY 2010 \$200,000, FY2011 \$1,200,000): Full review and replacement of current IT systems at the agency. Vendor selection base will include vendors that sell "off the shelf" Retail Application Suites that include sales and back-end processing and can be modified to include any additional enhancements required by the agency.

Year 1 = Analysis, RFP and Selection of Systems to be replaced

Year 2 = Procurement and Installation planning

Could include the replacement of Retail Point of Sale System and headquarters Back-end processing systems (databases – inventory – financial systems).

• Additional Lanes and Servers (FY 2010 - \$169,558, FY2011 - \$163,768Additional lanes required for remodels and new stores or expansions as well as for contingency purposes. When the budget was put together in August there were no additional lanes and servers available for expansion or replacement. Budget amount included equipment for 2 new stores per year, 4 lanes per year for expansions, 8 laptops for Store Supervisors and \$1200 per store for new or replacement hardware for 78 stores.

Description	Year	Qty	Unit	Yr Budget	Year	Qty	Unit	Yr Budget
POS Registers	2010	12	\$3,500.00	\$42,000.00	2011	12	\$3,500.00	\$42,000.00
New Store hardware Servers	2010	2	\$12,500.00	\$25,000.00	2011	2	\$12,500.00	\$25,000.00
POS Equipment	2010	78	\$1,200.00	\$93,600.00	2011	78	\$1,200.00	\$93,600.00
Laptops & Accessories	2010	6	\$1,493.00	\$8,958.00	2011	2	\$1,584.00	\$3,168.00
				\$169,558.00				\$163,768.00

- Online Licensee training and testing (FY 2010 \$100,000, FY2011 \$15,000): Will be utilized by the Bureau of Enforcement to replace very labor and time intensive manual licensee training requirements. FY 2010 costs include selection of "off the shelf" application that meets Enforcement requirements, software modifications as required to meet NH laws and regulations, implementation and training. FY 2011 cost is Application maintenance.
- Software various miscellaneous upgrades (FY 2010 \$69,520, FY2011 \$36,843): Replaces outdated software packages and operating system components for desktops and computer room servers, (e.g., MS Office Suite, Exchange, Intrusion Protection, and Windows Server OS).

Description	Year	Qty	Unit	Yr Budget	Year	Qty	Unit	Yr Budget
E-Mail Server Software	2010	2	\$500.00	\$1,000.00	2011	0	\$0.00	\$0.00
E-Mail CALs	2010	276	\$50.00	\$13,800.00	2011	0	\$0.00	\$0.00
MS Windows Server								
OS	2010	11	\$500.00	\$5,500.00	2011	0	\$0.00	\$0.00
MS Windows CALs	2010	276	\$25.00	\$6,900.00	2011	0	\$0.00	\$0.00
Server Intrusion								
Protection (HIPS)	2010	9	\$150.00	\$1,350.00	2011	6	\$43.00	\$258.00
MS Office Suite	2010	100	\$340.00	\$34,000.00	2011	100	\$364.00	\$36,400.00
Ghost PC Imaging SW	2010	205	\$34.00	\$6,970.00	2011	0	\$0.00	\$0.00

\$69,520.00

\$36,658.00

- Pin Pad Merchandising (FY 2010 \$50,000, FY2011 \$50,000): Allows us to take advantage of the graphic capabilities of the pin pads at our registers for marketing and merchandising purposes in an effort to maximize sales. Budget amount would entail modifying ACR POS software and Verifone Pin Pad software to take advantage of the graphic capabilities of the pin pads already installed. One time cost for development efforts, this work does not have to be done for each Pin Pad within the stores.
- Lottery Software (FY 2010 \$50,000): Integrates Lottery System into our retail point of sale system in order to be able to sell lottery tickets at every POS lane in the stores instead of 1 location within each store as is done today. Providing lottery sales at each lane will increase the efficiency, accuracy and increase revenue of our lottery sales at the stores.

Assumption is that the budget amount would entail modifying ACR POS software to integrate Lottery functions within the existing POS system.

 Additional Overtime – Store Coverage (FY 2010 - \$66,980, FY2011 - \$67,570): Provides for after business hours IT coverage of the retail stores. Currently after 5:00pm M-F and on the weekend – we have no guaranteed IT coverage of the stores, (just the best available).

Additional Overtime for DoIT ASD, TSS and OPS Divisions.

Requeste	d Hours of Support	Hrs/Day	Hrs/Year
M-F	4:30 pm - 10:00 pm	5.50	1430
Sat	6:30 am - 10:00 pm	15.50	806
Sun	7:30 am - 9:00 pm	13.50	702

2010	Average Rate/Hour	
TSS	\$25.00	\$18,500.00
ASD	\$30.00	\$23,730.00
OPS	\$33.00	\$24,750.00

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Description	FY 2010	FY 2011
Content Management	\$150,000.00	\$150,000.00
Electronic Shelf Labels	\$125,000.00	\$125,000.00
Customer Relationship Marketing	\$100,000.00	\$100,000.00
Total	\$375,000.00	\$375,000.00

• Content Management (FY 2010 - \$150,000, FY2011 - \$150,000): An electronic document management system which will be used by Enforcement and Liquor Commission Headquarters staff and replace Paper backlog while still being compliant with retention policies. Savings in Labor, Paper Usage and Retention Processing.

Budgeted amount includes services to catch-up on backlog and startup, data storage, software and scanners. Enforcement will be implemented during FY 2010 and Liquor Commission Headquarters will be implemented FY 2011.

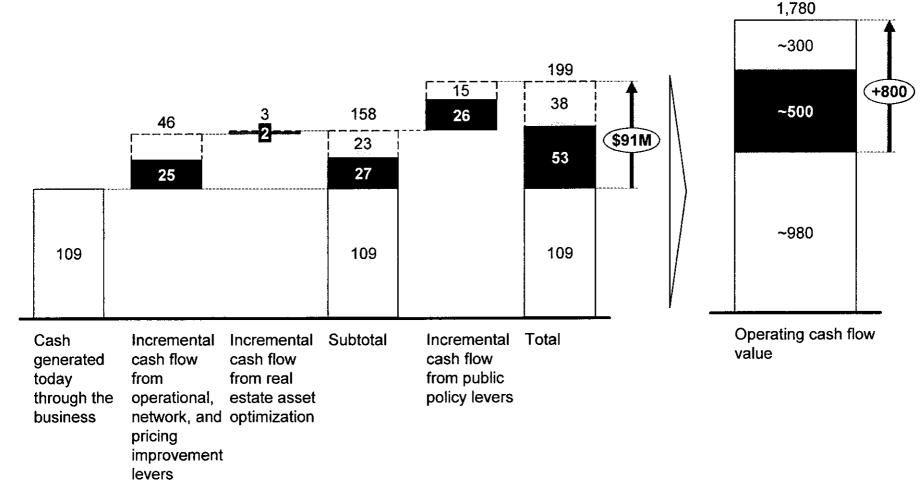
- Electronic Shelf Labels (FY 2010 \$125,000, FY2011 \$125,000): To eliminate paper shelf labels and allows to do price changes and adjustments on the fly. Would cut down on paper requirements and the labor intensive manual process involved in changing these at each of our stores. Budget amount includes store environment changes (RF wireless or wiring store for shelf labels), software and hardware integration into our store systems, shelf label overlay printer and shelf labels. The budgeted amount will cover a small subset of stores (1-5) for a Proof of Concept. Average store brand code 2000 3500, labels range \$4.00 \$6.00 each.
- Customer Relationship Management (FY 2010 \$100,000, FY2011 -\$100,000): Customer Tracking & Targeted Marketing Software to help us identify our customers and specifically market to them. Requirements will be specifically driven by NHSLC Marketing Strategy. This project will be an add on to the POS and back-end Systems replacement

The value-creating opportunities could generate ~\$50 – 90m in additional cash flow, increasing the value of the business by up to ~\$800m if all opportunities were fully captured

2009 Cash Flows Dollars, millions

4

Present value to New Hampshire of 10-yr cash flows\* Base-case; \$ Millions as of Q208

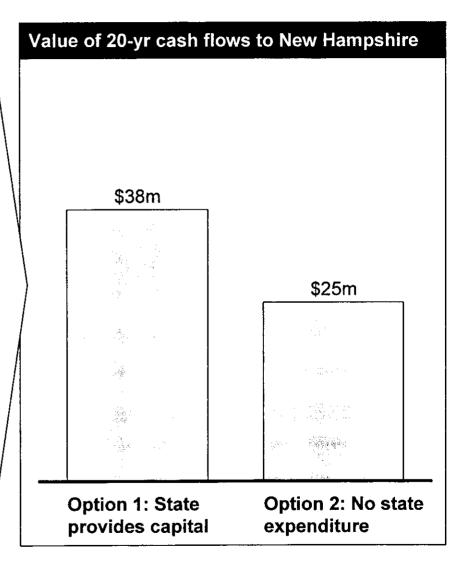


\* Assumes 7% WACC for New Hampshire

# A 20-year lease to operate the 4 service areas represents a \$25-38m cash flow opportunity

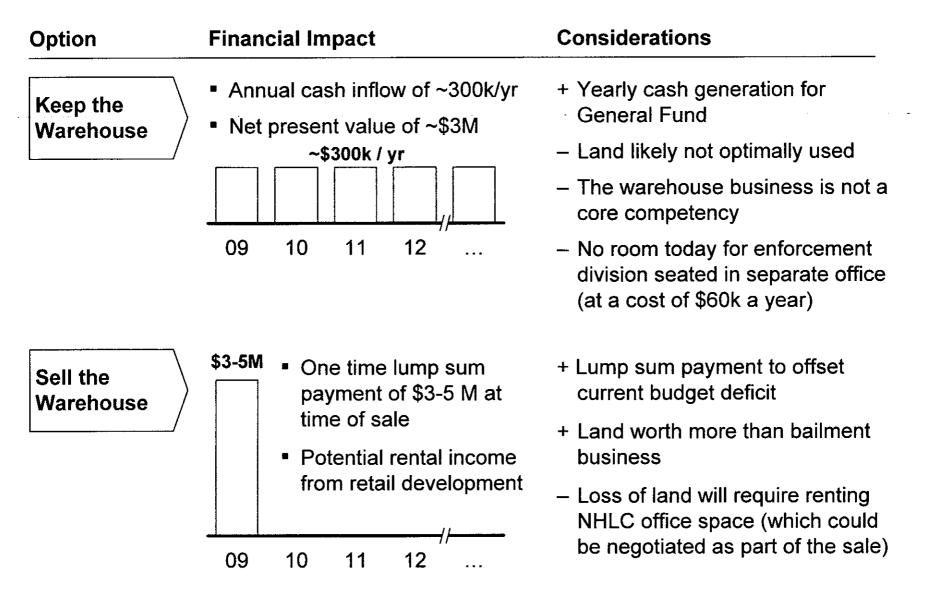
## Potential deal structures

- Typically structured as a 20 to 40-yr lease agreement with the operator
- Rent payments are set as a percentage of gross revenue and typically have a guaranteed minimum payment
  - Sites typically generate \$600/SF in sales
  - Sites could each support ~10K SF of retail
- Rent payments vary from 10% to 22% of sales and are largely driven by the amount of capital the operator is expected to bring to the deal
- Option 1: State provides required capital
  - State floats a bond to cover cost of developing the site (\$18M at \$325 per SF construction cost)
  - Typical rent payment of 18% gross sales
- Option 2: No state expenditure
  - Operator finances the entire project
  - Rent payments ~ 10-12%



Note: Operator funded scenario assumes a 12% rental rate; state funded scenario assumes a 18% rental rate

# The state could also consider selling the Concord warehouse to deliver a lump-sum benefit and to focus competencies on the core business



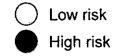
## Giving the commission more control over operational decisions may unlock up to \$25-\$40m in value

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		Description	Potential impact	CF Impact \$ Millions
e sector ke if they business	Aligning wages with private sector	<ul> <li>Median retail wage in New Hampshire of \$11.87 per hour</li> <li>NHLC wage averages \$15.83 per hour</li> </ul>	<ul> <li>25% decrease in wages</li> </ul>	$\rangle$ (3)
Activities the private sector would likely undertake if they nanaged parts of the busines	Selling tobacco	<ul> <li>Liquor stores typically generate 25% sales from tobacco at a 30% gross margin</li> </ul>	<ul> <li>Reaching 5-10% of sales from tobacco products increases sales by \$18-37M</li> </ul>	5-11
Activitie would lik managed	Selling accessories	<ul> <li>1.5% of LCBO sales from accessories (e.g., cork- screws) at a 45% gross margin</li> </ul>	<ul> <li>Achieving accessory sales of 1- 1.5% total sales generates \$3-5M new sales</li> </ul>	) (1-2)
	Selling beer	<ul> <li>23% of LCBO sales from beer at a 38% gross margin</li> </ul>	<ul> <li>Reaching 10-15% of sales from beer increases sales by \$33-59M</li> </ul>	(14-23)
	Increasing the beer excise tax	<ul> <li>Current NH beer tax of 30 ¢ per gallon</li> <li>Maine beer tax of 35 ¢ per gallon</li> </ul>	<ul> <li>5 ¢ tax increase reduces beer consumption by 0.2% but generates \$2M in additional tax revenue</li> <li>Wine/spirit sales increase 0.1% (\$470K)</li> </ul>	26-41

# The NHLC has the potential to increase its margins significantly through pricing optimization



	Strategy	Potential Impact
Reduce reliance on items on discount	Reduce the number of discounts on offer by 30- 50% of current discount volume	\$2-4m
, en la construite d'a construit de la construit	<b>EITHER:</b> Raise prices of non-"known-value- item" SKUs to the lowest price on offer in any neighboring state	\$9-12m
Reconstruct the price	OR:	or
architecture for New Hampshire Liquor	Segment stores and offer differential pricing: classify stores less than 25 miles from the border as "outlet stores," and provide the lowest price on offer in any neighboring state; for stores located <i>more</i> than 25 miles away from the border, raise prices to the average price in neighboring states	\$10-15m
		~\$10-15m

~\$10-15m





# Operational improvements could deliver ~\$5-10m a year in incremental run-rate cash flows

Lever	Observations	Recommendations	Potential Impact	Effect on 2009 cash flow \$M
1. Sales Management	<ul> <li>NHLC's best bet to compete with off- premise retailers and cross-border competitors is by being famous for low prices</li> <li>That said, many stores' SKU placement muddies value perception, and limited staff knowledge undermines stores' claims to expertise in the business</li> </ul>	<ul> <li>Provide detailed product information (e.g., taste, pairings) to all store employees to enhance knowledge</li> <li>Spot-check customer service through store visits</li> <li>Launch SKU placement training</li> </ul>	<ul> <li>+5-7% of total retail sales</li> </ul>	3-7
2. Lean Retailing	<ul> <li>Many stores' back rooms and staging areas are cluttered and crowded, adding waste and extra work</li> <li>Front-of-store organization varies tremendously</li> </ul>	<ul> <li>Create "best practice" back room, staging area, and front- of-store playbooks</li> <li>Launch "lean retailing" road show around state to introduce playbooks and best practices</li> </ul>	<ul> <li>-5-15% spend on store labor thanks to operational efficiencies</li> </ul>	1 – 3
3. Supply Chain Management	<ul> <li>The complexity of the network creates a lot of waste, both in-store and upwards in the supply chain <ul> <li>Once-a-week Friday deliveries for stores whose traffic is highest on Fridays</li> </ul> </li> <li>This is compounded by the high number of SKUs in every store, even stores with low volume</li> </ul>	<ul> <li>Optimize distribution schedule based on high/low customer traffic patterns in stores</li> <li>Consider setting maximum SKU levels in stores below a certain size</li> </ul>	<ul> <li>-10-20% reduction in inventories</li> <li>Out of stocks: 10-20%</li> </ul>	<ul> <li>2.5 – 5.0 in the first year</li> <li>Counted as zero, but generally 50% of OOS translates into lost sales</li> </ul>

Confidential

## Optimizing the value of New Hampshire's state-run liquor stores



New Hampshire State Liquor Commission

**Final Report** 

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McKinsey&Company

This report describes the process followed to analyze the potential improvement opportunities available in the State's Liquor Commission operations, an estimate of the improvement potential and suggested focus areas for the State of New Hampshire to pursue. This is a summary of the detailed charts that are attached.

#### PROCESS

The State of New Hampshire retained McKinsey and Company, a global consulting firm, on a pro-bono basis to provide a fact-based analysis for this report. Working with Commissioner Mark Bodi and his staff an assessment of the opportunities to improve the Liquor commission's operations and hence the contributions that it makes to the State's General Fund was undertaken. The assessment relied on in-person visits to the State's liquor stores, interviews with store management and staff, and selective analysis of sales and operating performance data. The analysis assessed only a subset of the Commission's stores and data and it is assumed that the sample selected is representative of the entire network and overall performance.

#### ESTIMATE OF IMPROVEMENT POTENTIAL

On the basis of the work that was completed contributions to the State's General Fund are estimated to be able to be increased significantly through the implementation of a series of operational improvements. Changes to the Commission's mandate and operating practices could yield additional benefits. These actions could deliver:

- A one-time capital benefit of up to \$30 million in 2009 by leasing valuable real estate to private sector operators who would develop and operate the sites without compromising the Liquor Commission's current stores or business, and
- Increased operating profits (on a run rate basis) of as much as \$50 million by 2011.

#### SUGGESTED FOCUS AREAS

Given the size of the opportunity and the understanding of the needs of the state, actions could be focused on 4 critical areas: 1) assessing the real estate development opportunities, 2) expanding the mandate of the Commission's stores

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to sell other related products, 3) optimizing pricing, and 4) developing the ideal retail network configuration.

#### 1) Monetize the value of real estate assets

The State could raise approximately \$30 million by:

- Leasing the rights to develop and commercialize the real estate adjacent to the Hookset and Hampton locations
- Selling the Concord warehouse and either renting office space from the purchaser or relocating the Commission's staff currently housed in the attached office building
- Potentially leasing the rights to further develop sites in Portsmouth Circle, Salem and Nashua close

Based on the analysis conducted and discussion of the opportunity it seems that the private sector could be best positioned to optimize the value of these assets. The State could begin assessment of this opportunity immediately.

## 2) Expand the range of products that the Liquor Commission can sell in its stores

The experience of Ontario's Liquor Control Board suggests that the Liquor Commission could increase its contributions to the State's General Fund if it sold liquor related accessories and other goods at its retail locations.

### 3) Complete the research and analysis required to optimize price

On the basis of the preliminary analysis optimizing price across the network of stores could deliver a significant increase in annual profits. The Commission currently does not have the skills or resources to complete the detailed analysis and more research will be required. Given the significant opportunity and the ability to deliver impact in a 3 - 6 month period the State needs to immediately begin more detailed price planning. The State could receive a positive return on this research investment within a few months.

## 4) Explore alternate business models and define the optimal retail network

Preliminary analysis suggests that 14 - 16 additional retail outlets could improve sales and deliver incremental profits. Converting a number of stores from State to

Agency ownership and operation could save costs and further improve profits. It is advisable to complete this analysis in parallel with the pricing optimization work as any changes made will alter the store economics. As with pricing, the Commission currently does not have the skills or resources to tackle this opportunity. The State would have to find the means to do this more detailed assessment.

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McKinsey&Company



New England's First and Finest Track

LADIES AND GENTLEMEN OF THE HOUSE WAYS AND MEANS COMMITTEE

MY NAME IS EDWARD CALLAHAN AND I AM THE PRESIDENT AND GENERAL MANAGER OF ROCKINGHAM PARK IN SALEM. I SPEAK IN OPPOSITION TO AMENDMENT 568h.

ROCKINGHAM IS A LICENSED RACETRACK, LICENSED GAMES OF CHANCE FACILITY AND A LICENSED COMMERCIAL BINGO HALL AND ALL OF THESE TYPES OF GAMBLING ARE CONDUCTED ON OUR PREMISES.

AMENDMENT 568h PROVIDES FOR A 10% TAX ON ALL MONEY DISTRIBUTED TO WINNERS.

- 1. THE MANNER IN WHICH THIS AMENDMENT IS WRITTEN IS DIFFICULT TO INTERPRET.
- 2. IMPOSING THIS TAX WILL PUT PARI-MUTUEL, LOTTERY AND GAMES OF CHANCE AT A GREAT DISADVANTAGE IN COMPETING WITH OTHER GAMBLING OPPORTUNITIES IN NEW ENGLAND.
- 3. THE IMPOSITION OF THIS TAX WILL CAUSE PARTICIPATION TO FALL AND THE REDUCTION IN REVENUE TO THE STATE OF NEW HAMPSHIRE FROM THE PARI-MUTUEL TAX, GAMES OF CHANCE FEES AND LOTTERY SALES.
- 4. I RECOGNIZE THE VERY DIFFICULT DECISIONS YOU HAVE BEFORE YOU AND RESPECT YOUR DEDICATION TO INCREASING REVENUE AND DECREASING COST. THIS PARTICULAR TAX IN THE FORM THAT IS CURRENTLY PROPOSED WILL REDUCE OVERALL REVENUE NOT INCREASE IT. PLEASE DO NOT ACCEPT AMENDMENT 568h AND DO NOT ALLOW THIS LANGUAGE TO CONTINUE IN HB:2.

## FILE COPY

## DIRECT ECONOMIC BENEFITS OF ROCKINGHAM PARK

## **Revenue for State of New Hampshire For 2008**

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Pari-mutuel Tax	\$831,307
Breakage	\$80,793
Outstanding tickets	\$299,000
Games of Chance Fees	\$332,445
Reimbursement to State	\$149,950
License Fee	\$50,000
Lottery Sales	\$587,654
Rooms & Meals Tax	<u>\$120,329</u>
Total	\$2,451,478

Rockingham Park Pari-mutuel Tax revenue to NH 1933 - 2008 \$230,626,508

### **Revenue for Town of Salem for 2008**

Property Tax Police Details	\$816,000 \$214,668
Water/Sewer	\$42,974
Racing Fee	<u>\$115,150</u>
Total	\$1,188,792

## **Use of Facilities for Local Benefit**

hights of Columbus Bingo Charitable Games of Chance - 36				
Elks Club Bingo	Police Department Training			
Boys and Girls Club Bingo	Fire Department Training			
Kiwanis Bingo	Bus Driver Training			
SARC Bingo	Community Meetings			
Salem Chamber of Commerce	Easter Egg Hunt			
Rotary Club Meetings	Salem Bicentennial Celebration			
Civil Support Readiness Training	Salem First Night			
Revenue To Charities in 2008 at Rockingham				
through Games of Chance and Bingo				
\$2,010,000				

State	Number of Casinos*	Casino Types*	Other Non- Lottery Gambling*	State Income Tax on Nonresident Winnings from Casinos or Other Non-Lottery Gambling+
Arizona	25	Tribal	Pari-mutuel	Yes. Winnings subject to state withholding at 20% of federal withholding. Losses are deductible from winnings.
Connecticut	2	Tribal	Pari-mutuel	No
lowa	20	Commercial Racetrack Tribal	Pari-mutuel	Yes, if winnings are greater than \$1,000 and gross income is greater than \$9,000 if single and \$13,500 if married filing jointly.
Louisiana	25	Commercial Racetrack Tribal	Pari-mutuel	Yes
Maryland	0	NA ·	Pari-mutuel	Yes, if the amount is greater than \$500. Maryland withholding tax applies to winnings that are greater than \$5,000. State withholding on nonresident winnings is 6.75%. Losses are not deductible from winnings.
Massachusetts	0	NA	Pari-mutuel	Yes. Losses are not deductible from winnings.
Michigan	22	Commercial Tribal	Pari-mutuel	Yes
Minnesota	35	Tribal Card room	Pari-mutuel	Yes. Losses are deductible from winnings.
Mississippi	31	Commercial Tribal	None	Yes. A nonrefundable 3% tax is withheld from all nonresidents' winnings required to be reported to the IRS.
New Jersey	11	Commercial	Pari-mutuel	Yes. New Jersey losses are deductible from New Jersey winnings.
New Mexico	26	Racetrack Tribal	Pari-mutuel	Yes. Winnings are subject to state withholding equal to 6% of federal withholding. Losses are deductible from winnings.
New York	16	Racetrack (video lottery terminals) Tribal	Pari-mutuel	No
North Dakota	6	Tribal	Pari-mutuel	Yes
Pennsylvania	11	Commercial Racetrack	Pari-mutuel	Yes
Rhode Island	2	Racetrack (video lottery terminals)	Pari-mutuel	Yes
Virginia	0	NA	Pari-mutuel	Yes, if the wager is placed or paid from a Virginia location.
Wisconsin	28	Tribal	Pari-mutuel	Yes. Expressly includes winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.

#### Table 1: State Income Tax on Nonresidents' Non-Lottery Gambling Winnings

\* Source: American Gaming Association + Source: State tax department websites

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## TABLE 1: INCOME TAX DEDUCTIONS FOR GAMBLING LOSSES IN 19 STATES

#### 2007 TAX YEAR

State	Deduction for Gambling Losses	Deduction Limit
Arizona	Yes	Total winnings
	(taxable winnings exclude up to \$ 5,000 in Arizona lottery winnings)	(excluding up to \$ 5,000 in Arizona lottery winnings)
California	Yes	Total winnings
	(California lottery income is tax-exempt)	(California lottery losses not deductible)
Colorado	Yes	Total winnings
Connecticut	No	Not applicable
Idaho	Yes	Total winnings
Iowa	Yes	Total winnings
Kansas	Yes	Total winnings
Louisiana	Yes	Total winnings
Michigan	No	Not applicable
	(Up to \$ 300 of gambling winnings are tax- exempt)	
Minnesota	Yes	Total winnings
	(not applicable to taxpayers subject to Minnesota alternative minimum tax)	
Mississippi	No	Not applicable
	(all Mississippi gambling winnings are tax- exempt)	
Montana	Yes	Total winnings
New Jersey	Yes	Total winnings excluding NJ lottery winnings
	(New Jersey lottery winnings are tax- exempt)	
New Mexico	Yes	Total winnings
New York	Yes	Total winnings
North Carolina	Yes	Total winnings
North Dakota	Yes	Total winnings
Oregon	Yes	Oregon taxable winnings
	(up to \$ 600 in Oregon lottery winnings is tax-exempt)	
Wisconsin	No	Not applicable

http://www.cga.ct.gov/2008/rpt/2008-R-0448.htm



## 2009

## Instructions for Forms W-2G and 5754

Section references are to the Internal Revenue Code unless otherwise noted.

### Reminder

In addition to these specific instructions, you should also use the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. Those general instructions include information about the following topics.

- Backup withholding.
- Electronic reporting requirements.
- Penalties.
- · When and where to file.
- Taxpayer identification numbers.
- Statements to recipients.
- Corrected and void returns.
- Other general topics.

You can get the general instructions from the IRS website at *www.irs.gov* or by calling 1-800-TAX-FORM (1-800-829-3676).

### **Specific Instructions for Form W-2G**

File Form W-2G, Certain Gambling Winnings, to report gambling winnings and any federal income tax withheld on those winnings. The requirements for reporting and withholding depend on the type of gambling, the amount of the gambling winnings, and generally the ratio of the winnings to the wager. File W-2G with the IRS. You must provide a statement to the winner (Copies B and C of Form W-2G).

The types of gambling are discussed in these instructions under the following four headings.

1. Horse Racing, Dog Racing, Jai Alai, and Other Wagering Transactions Not Discussed Later.

2. Sweepstakes, Wagering Pools, and Lotteries.

- 3. Bingo, Keno, and Slot Machines.
- 4. Poker Tournaments.

#### **Reportable Gambling Winnings**

Report gambling winnings on Form W-2G if:

1. The winnings (not reduced by the wager) are \$1,200 or more from a bingo game or slot machine,

2. The winnings (reduced by the wager) are \$1,500 or more from a keno game,

3. The winnings (reduced by the wager or buy-in) are more than \$5,000 from a poker tournament,

4. The winnings (except winnings from bingo, slot machines, keno, and poker tournaments) reduced, at the option of the payer, by the wager are:

a. \$600 or more, and

b. At least 300 times the amount of the wager, or

5. The winnings are subject to federal income tax

withholding (either regular gambling withholding or backup withholding).

#### **Tax-Exempt Organizations**

A tax-exempt organization conducting gaming activities may be required to withhold income tax and report on Form W-2G. See Pub. 3079, Gaming Publication for Tax-Exempt Organizations.

#### Withholding

There are two types of withholding on gambling winnings: (a) regular gambling withholding at 25% (33.33% for certain noncash payments) and (b) backup withholding at 28%. If a payment is already subject to regular gambling withholding, it is not subject to backup withholding.

#### **Regular Gambling Withholding**

You may be required to withhold 25% of gambling winnings for federal income tax. This is referred to as regular gambling withholding. Withhold at the 25% rate if the winnings are more than \$5,000 and are from:

- Sweepstakes,
- Wagering pools,
- · Lotteries, or

• Other wagering transactions if the winnings are at least 300 times the amount wagered.

Do not withhold at the 25% rate on winnings from bingo, keno, slot machines, or any other wagering transaction if the winnings are \$5,000 or less. However, see *Backup Withholding* below.

Regular gambling withholding is figured on the total amount of gross proceeds (the amount of winnings less the amount wagered), not merely on the amount in excess of \$5,000.

Report the amount you withheld in box 2 of Form W-2G. Also file Form 945, Annual Return of Withheld Federal Income Tax, to report all your gambling withholding.

Noncash payments. A noncash payment, such as a car, must be taken into account at its fair market value (FMV) for purposes of reporting and withholding. If the FMV exceeds \$5,000, after deducting the price of the wager, the winnings are subject to 25% regular gambling withholding. The tax you must withhold is computed and paid under either of the following two methods.

1. The winner pays the withholding tax to the payer. In this case, the withholding is 25% of the FMV of the noncash payment minus the amount of the wager.

2. The payer pays the withholding tax. In this case, the withholding is 33.33% of the FMV of the noncash payment minus the amount of the wager.

If you use method 2, enter the sum of the noncash payment and the withholding tax in box 1 of Form W-2G and the withholding tax paid by the payer in box 2.

#### **Backup Withholding**

You may be required to withhold 28% of gambling winnings (including winnings from bingo, keno, slot machines, and poker tournaments) for federal income tax. This is referred to as backup withholding. You should backup withhold at the 28%

#### rate if:

• The winner does not furnish a correct taxpayer identification number (TIN),

25% has not been withheld, and

• The winnings are at least \$600 and at least 300 times the wager (or the winnings are at least \$1,200 from bingo or slot machines or \$1,500 from keno or more than \$5,000 from a poker tournament).

Figure any backup withholding on the total amount of the winnings reduced, at the option of the payer, by the amount wagered. This means the total amount, not just the payments in excess of \$600, \$1,200, \$1,500, or \$5,000, is subject to backup withholding at 28%.

Report the amount you withheld in box 2 of Form W-2G. Also file Form 945 to report all backup withholding. You may use Form W-9, Request for Taxpayer Identification Number and Certification, to request the TIN of the recipient.

See the instructions on the following pages for each type of gambling for detailed rules on backup withholding.

#### **Foreign Persons**

Payments of gambling winnings to a nonresident alien individual or a foreign entity are not subject to reporting or withholding on Form W-2G. Generally, gambling winnings paid to a foreign person are subject to 30% withholding under sections 1441(a) and 1442(a) and are reportable on Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Winnings of a nonresident alien from blackjack, baccarat, craps, roulette, big-6 wheel, or a live dog or horse race in the United States from legal wagers initiated outside the United States in a parimutuel pool are not subject to withholding or reporting. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

#### State Tax Information

If state income tax withholding is required on gambling winnings in your state, you may want to complete boxes 13 and 14 on Form W-2G. Copy 1 of the form may be used to provide information to the state, and Copy 2 may be used as the winner's copy for use in filing a state income tax return. A state identification number is assigned by each individual state.

#### Form 5754

If the person receiving the winnings is not the actual winner, or is a member of a group of winners, see *Specific Instructions for Form 5754* on page 4.

#### Statements to Winners

If you are required to file Form W-2G, you must also provide a statement to the winner. For information about the requirement to furnish a statement to the winner, see part M in the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. You may furnish Copies B and C of Form W-2G.

## 1. Horse Racing, Dog Racing, Jai Alai, and Other Wagering Transactions Not Discussed Later

File Form W-2G for every person to whom you pay \$600 or more in gambling winnings if the winnings are at least 300 times the amount of the wager. If the person presenting the ticket for payment is the sole owner of the ticket, complete Form W-2G showing the name, address, and TIN of the winner. If regular gambling withholding is required, the winner must sign Form W-2G, under penalties of perjury, stating that he or she is the sole owner and that the information listed on the form is correct.

#### Withholding

You must withhold federal income tax, at the rate of 25% (regular gambling withholding), from the amount of winnings less the amount wagered. Do this if the winnings less the wager exceed \$5,000 and if the winnings are at least 300 times the amount of the wager.

If the winner of reportable gambling winnings does not provide a TIN, you must backup withhold at the rate of 28% on any such winnings that are not subject to 25% regular gambling withholding. That is, backup withholding applies if the winnings are at least \$600 but not more than \$5,000 and are at least 300 times the wager. Figure the 28% backup withholding on the amount of the winnings reduced, at the option of the payer, by the amount wagered.

#### **Multiple Wagers**

For multiple wagers sold on one ticket, such as the \$12 box bet on a Big Triple or Trifecta, the wager is considered as six \$2 bets and not one \$12 bet for purposes of computing the amount to be reported or withheld. Winnings on a \$12 box bet must be reported if they are \$600 or more, and federal income tax must be withheld if the proceeds total more than \$5,000 or, if the proceeds do not exceed \$5,000, if the recipient fails to provide a TIN.

#### Identical Wagers

Winnings from identical wagers (for example, two \$2 bets on a particular horse to win the same race) are added together for purposes of the reporting and withholding requirements. Also, winnings from identical wagers that are not part of the payment for which the Form W-2G is being prepared are added together for purposes of withholding to determine if the total amount of proceeds from identical wagers is more than \$5,000.

#### Box 1

Enter payments of \$600 or more if the payment is at least 300 times the wager.

#### Box 2

Enter any federal income tax withheld, whether 25% regular gambling withholding or 28% backup withholding.

#### Box 3

Enter the type of wager if other than a regular race bet, for example, Daily Double or Big Triple.

#### Box 4

Enter the date of the winning event. This is not the date the money was paid if it was paid after the date of the race (or game).

#### Box 5

Not applicable.

#### Box 6

Enter the race (or game) applicable to the winning ticket.

#### Box 7

Enter the amount of additional winnings from identical wagers.

#### Box 8 or 10

Enter the cashier and/or window number making the winning payment.

#### Box 9

This is required information. Enter the TIN of the person receiving the winnings. For an individual this will be the social security number (SSN) or individual taxpayer identification number (ITIN). If the winner fails to give you a TIN, backup withholding applies. See *Withholding* on this page.

#### Boxes 11 and 12

As verification of the name, address, and TIN of the person receiving the winnings, enter the identification numbers from two forms of identification. The identification may be from a driver's license, social security card, or voter registration. Enter the number and the state or jurisdiction. In some instances, the number may be the same number as in box 9.

#### Box 13 (optional)

Enter the abbreviated name of the state and your state identification number.

#### Box 14 (optional)

Enter the amount of state income tax withheld.

#### 2. Sweepstakes, Wagering Pools, and Lotteries

File Form W-2G for each person to whom you pay \$600 or more in gambling winnings from a sweepstakes, wagering pool, or lottery (including a state-conducted lottery) if the winnings are at least 300 times the amount of the wager. The wager must be subtracted from the total winnings to determine whether withholding is required and, at the option of the payer, to determine whether reporting is required. The wager must be subtracted at the time of the first payment.

The requirements in this section apply to church raffles, charity drawings, etc. In the case of one wager for multiple raffle tickets, such as five for \$1, the wager is considered as \$.20 for each ticket.

#### Withholding

You must withhold federal income tax, at the rate of 25% (regular gambling withholding), from the amount of winnings less the amount wagered if the winnings less the wager exceed \$5,000. If the winner of reportable gambling winnings does not provide a TIN, you must backup withhold at the rate of 28% on any such winnings that are not subject to 25% regular gambling withholding. That is, backup withholding applies if the winnings are at least \$600 but not more than \$5,000 and are at least 300 times the wager. Figure the 28% backup withholding on the amount of the winnings reduced, at the option of the payer, by the amount wagered.

Installment payments of \$5,000 or less are subject to 25% regular gambling withholding if the total proceeds from the wager will exceed \$5,000.

If payments are to be made for the life of a person (or for the lives of more than one person), and it is actuarially determined that the total proceeds from the wager are expected to exceed \$5,000, such payments are subject to 25% regular gambling withholding. When a third party makes the payments, for example, an insurance company handling the winnings as an annuity, that third party must withhold.

#### When Paid

A payment of winnings is considered made when it is paid, either actually or constructively, to the winner. Winnings are constructively paid when they are credited to, or set apart for, that person without any substantial limitation or restriction on the time, manner, or condition of payment. However, if not later than 60 days after the winner becomes entitled to the prize, the winner chooses the option of a lump sum or an annuity payable over at least 10 years, the payment of winnings is considered made when actually paid. If the winner chooses an annuity, file Form W-2G each year to report the annuity paid during that year.

#### Box 1

Enter payments of \$600 or more if the payment is at least 300 times the wager.

#### Box 2

Enter any federal income tax withheld, whether 25% regular gambling withholding or 28% backup withholding.

#### Box 3

Enter the type of wager (such as raffle or 50-50 drawing) or the name of the lottery (such as Instant, Big 50, Baker's Dozen, or Powerball) and the price of the wager (\$.50, \$1, etc.).

#### Box 4

Enter the date of the winning transaction, such as the date of the drawing of the winning number. This might not be the date the winnings are paid.

#### Box 5

For a state lottery, enter the ticket number or other identifying number.

#### Boxes 6 Through 8 and 10

Not applicable.

#### Box 9

This is required information. Enter the TIN of the person receiving the winnings. For an individual this will be the social security number (SSN) or individual taxpayer identification number (ITIN). If the winner fails to give you a TIN, backup withholding applies. See *Withholding* above.

#### Boxes 11 and 12

For other than state lotteries, as verification of the name, address, and TIN of the person receiving the winnings, enter the identification numbers from two forms of identification. The identification may be from a driver's license, social security card, or voter registration. Enter the number and the state or jurisdiction. In some instances, the number may be the same number as in box 9.

#### Box 13 (optional)

Enter the abbreviated name of the state and your state identification number.

#### Box 14 (optional)

Enter the amount of state income tax withheld.

#### 3. Bingo, Keno, and Slot Machines

File Form W-2G for every person to whom you pay \$1,200 or more in gambling winnings from bingo or slot machines, or \$1,500 or more from keno after the price of the wager for the winning keno game is deducted. If the winnings are not paid in cash, the FMV of the item won is considered the amount of the winnings. Total all winnings from each bingo or keno game. Winnings and losses from other wagering transactions are not to be taken into account in arriving at the \$1,200 or \$1,500 figure.

#### Withholding

Regular gambling withholding (25%) does not apply to winnings from bingo, keno, or slot machines. However, if the recipient of reportable gambling winnings from bingo, keno, or slot machines does not provide a TIN, you must backup withhold at the rate of 28%. That is, if the winnings are at least \$1,200 from bingo or slot machines or \$1,500 from keno, 28% backup withholding applies to the amount of the winnings reduced, at the option of the payer, by the amount wagered.

#### Box 1

Enter payments of \$1,200 or more from bingo or slot machines or payments of \$1,500 or more from keno.

#### Box 2

Enter any 28% backup withholding.

#### Box 3

Enter the type of wager (that is, bingo, keno, or slot machines) and the amount of the wager.

#### Box 4

Enter the date of the winning transaction.

#### Box 5

Enter the ticket number, card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction.

#### Boxes 6 and 7

Not applicable.

#### Box 8

Enter the initials of the person paying the winnings.

#### Box 9

This is required information. Enter the TIN of the person receiving the winnings. For an individual this will be the social security number (SSN) or individual taxpayer identification number (ITIN). If the winner fails to give you a TIN, backup withholding applies. See *Withholding* above.

#### Box 10

Enter the location of the person paying the winnings, if applicable.

#### Boxes 11 and 12

As verification of the name, address, and TIN of the person receiving the winnings, enter the identification numbers from two forms of identification. The identification may be from a driver's license, social security card, or voter registration. Enter the number and the state or jurisdiction. In some instances, the number may be the same number as in box 9.

#### Box 13 (optional)

Enter the abbreviated name of the state and your state identification number.

#### Box 14 (optional)

Enter the amount of state income tax withheld.

#### 4. Poker Tournaments

File Form W-2G for each person to whom you pay more than \$5,000 in winnings, reduced by the amount of the wager or buy-in, from each poker toumament you have sponsored. Winnings and losses of the participant from other poker toumaments you have sponsored during the year are not taken into account in arriving at the \$5,000 amount.

Withholding and backup withholding. If you file Form W-2G for the person to whom you pay more than \$5,000 in net winnings from a poker tournament, and provide a copy of Form W-2G to such person, regular gambling withholding does not apply to such winnings. However, if the person who wins more than \$5,000 does not provide a TIN, you must apply 28% backup withholding to the full amount of the winnings from the tournament. Net winnings of \$5,000 or tess are not subject to reporting, withholding, or backup withholding.

#### Box 1

Enter payments of more than \$5,000 in net gambling winnings from a poker tournament.

#### Box 2

Enter zero as the amount, unless the winning person has not provided a TIN. If the winning person has not provided a TIN, enter the 28% backup withholding amount.

#### Box 3

Enter "poker tournament" in the entry space.

#### Box 4

Enter the date of the poker tournament.

#### Box 5

Enter the name of the tournament and its sponsor.

#### Boxes 6 through 8 and Box 10

Not applicable.

#### Box 9

This is required information. Enter the TIN of the person receiving the winnings. For an individual this will be the social security number (SSN) or individual taxpayer identification number (ITIN). If the winner fails to give you a TIN, backup withholding applies. See *Withholding and backup withholding* above.

#### Boxes 11 and 12

As verification of the name, address, and TIN of the person receiving the winnings, enter the identification numbers from two forms of identification. The identification may be from a driver's license, social security card, or voter registration. Enter the number and the state or jurisdiction. In some instances, the number may be the same number as in box 9.

#### Box 13 (optional)

Enter the abbreviated name of the state and your state identification number.

#### Box 14 (optional)

Enter the amount of state income tax withheld.

#### Specific Instructions for Form 5754

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Use Form 5754, Statement by Person(s) Receiving Gambling Winnings, only to prepare Form W-2G when the person receiving gambling winnings subject to reporting or withholding is not the actual winner or is a member of a group of two or more people sharing the winnings, such as by sharing the same winning ticket. The payer is required to file Forms W-2G based on Form 5754.

The person receiving the winnings must furnish all the information required by Form 5754. However, a recipient of winnings from a state-conducted lottery need not provide identification other than his or her taxpayer identification number (TIN).

Part I lists the identification of the person to whom the winnings are paid, and Part II lists the actual winners, their respective shares of the winnings, and any additional winnings from identical wagers.

In Part II, the person receiving the winnings must provide the name, address, TIN, respective share of the winnings, and additional winnings from identical wagers for each of the winners. In addition, if regular gambling withholding is required, the form must be signed, under penalties of perjury, and dated by the person receiving the winnings. The form must be returned to the payer for preparation of Form W-2G for each of the persons listed as winners. Forms W-2G may be issued immediately or by January 31 following the year of the payment.

Do not send Form 5754 to the IRS. Keep it for your records.

## Withholding and Forms W-2G for Multiple Winners

If more than one person shares in the winnings from a single wager, the total amount of the winnings (less the amount wagered) will determine the amount of the proceeds for purposes of reporting and withholding. Do not allocate winnings to each winner before determining whether the withholding or reporting thresholds were reached.

For example, E purchases a sweepstakes ticket for \$1 on behalf of himself and S, who contributes an equal amount of the ticket price and who will share equally in any winnings. The ticket wins \$5,002. Because the winnings (\$5,002 - \$1 =\$5,001) are more than \$5,000, you must withhold 25% of \$5,001. You must prepare a separate Form W-2G for E and for S using the information furnished to you on Form 5754.

#### Untitled

On:

From "David Blair" <orionblair@gmail.com>

Mar 03/12/09 12:56 PM

Dear Representatives Almy and Hatch, and members of the House Ways and Means Committee,

I understand that your committee will be considering a "winner's tax" on any gaming winnings above \$600. I believe the bill # is 638.

l direct a non profit, the Mariposa Museum in Peterborough, NH. In both 2008 and 2009 we have benefited tremendously from participation in the State of NH's program that mandates non profit participation in the profits earned from Games of Chance at the River Room in Milford. This program brought us \$8,800 income in 2008 and about \$6,000 in 2009. This income is crucial to our raising the money needed to keep our museum open so that we can share the cultures of the world with the greater Monadnock Region, including schools and families from as far away as Manchester and Concord.

I have no doubt that every non profit that participates in Games of Chance shares my appreciation of the state's including us as beneficiaries of the gaming industry in NH. Whatever our mission, we all find this income extremely important, especially in these challenging times.

I understand that the State of NH also faces challenging times and is looking for ways to raise more revenue. I ask you to carefully consider the impact of a "winner's tax". If this proposed tax discourages people from gaming and results in the closing of places such as the River Room, the state will lose revenue and so will the non profit community.

Thank you for your work on behalf of us all.

Sincerely,

David Blair Director, Mariposa Museum

## FILE COPY

Page 1

3/12/09 - Mile Mc Langhiline - on HB638 Cambling Amendment 0568 le

## REASONS WHY THE GAMBLING TAX SHOULD NOT BE APPLIED TO CHARITABLE GAMING

- 1. CHARITABLE GAMING IS ALREADY TAXED @ A HIGH RATE UNDER RSA 287-D:3 IX & X (10% & 3%) THE GAMBLING TAX WOULD IMPOSE A TAX OF 20% ON SOME PLAYERS AND DRIVE BUSINESS AWAY.
- 2. ADDITIONAL RECORD KEEPING ON CHARITIES, I.E 1099-G ETC.
- 3. CHARITABLE GAMING IS PRODUCING REVENUE, \$794,000 IN SIX MONTHS OF '08, \$102,000 IN JANUARY OF '09. IF THE STATE WANT S MORE REVENUE ALLOW GREATER PLAY, RAISE THE MINIMUM BET.

## REASONS WHY THE GAMBLING TAX SHOULD NOT BE ENACTED

- 1. IT IS UNFAIR AS IT TREATS ONLY ONE ASPECT, GAMBLING WINNINGS, WINNINGS NEED TO INCLUDED THE CONCEPT OF "NET" WINNINGS AS DOES THE FEDERAL TAX TREATMENT OF GAMBLING.
- 2. THE OUT-OF-STATE ASPECT IS UNENFORCEABLE.

**3. RSA 77:37 REQUIRES TAX PAYERS SUBJECT TO SUCH A TAX TO KEEP RECORDS FOR 3 YEARS, A BURDEN ON THE SMALL PLAYER WHO HITS ONCE IN A WHILE.** 

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4. SUCH A TAX WILL DRIVE PLAYERS AWAY FROM CHARITIES AND OTHER FORMS OF GAMBLING IN NEW HAMPSHIRE.



603-271-3600

HOUSE COMMITTEE RESEARCH OFFICE New Hampshire House of Representatives 4th Floor, Legislative Office Building Concord, New Hampshire 03301 TDD Access: Relay NH 1-800-735-2964

48638

FILE COPY

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TO:	Representative Susan W. Almy, Chair House Ways and Means Committee	
FROM:	Nancy LeVinus, Committee Researcher House Committee Research Office	Nancy
DATE:	March 10, 2009	
RE:	Tax on Gambling Winnings	

You had asked if I could supply any notes that I may have regarding revenue estimates for prior bills or amendments having to do with gambling winnings. I have attached excerpts from 2 files from 2007 (HB 925) and 2001 (HB 558).

In summary:

**2007- HB 925** – contained a proposal for a 10% tax on all winnings reportable to the IRS (\$600 or more) and yielded the following tax revenue:

Racetracks combined (4) = \$1,700,000 Games of chance= \$101,000 Bingo Lucky 7 = \$128,250 Lottery = \$2,400,000 (Sources: NH Lottery and Pari-Mutuel Commissions)

**2001 – HB 558** – contained a proposal for a 5% tax on all gambling winnings over \$100. The Lottery Commission (then Sweepstakes) testified that Tri-State games could not be taxed without agreement of all 3 states. The estimate of \$2.2 million in tax revenues gained would be offset by an estimated 20% decline in lottery sales. Pari-mutuel numbers were not estimated.

Please let me know if you have any questions or need further information.

Venue estimation for HB925

#### LeVinus, Nancy

From:Almy, SusanSent:Tuesday, August 21, 2007 4:13 PMTo:LeVinus, NancySubject:FW: revenue estimation for HB925

Just got this!

From: Wisler, Ricky [mailto:Ricky.A.Wisler@lottery.nh.gov] Sent: Tuesday, August 21, 2007 2:31 PM To: Almy, Susan Cc: Roy, Georges Subject: RE: revenue estimation for HB925

In calendar/tax year 2006 the lottery paid out \$24.4 million in prizes valued at \$599 or higher, the level required for federal tax reporting. Based on that year's value of prizes paid a 10% tax would result in \$2.4 million in taxes.

HB925 Tax on Winning.

The value of prizes paid includes cash jackpots paid from all lottery games, any annuity yearly prize payments, and other lesser prizes valued at \$599 or higher.

Please remember that the value of jackpots won can change greatly from year to year depending on the types of games offered and their prize design, whether jackpots are won more often than designed, whether the jackpot prize is paid in a lump sum cash payment or over an extended period of time up to 30 years, and whether the winning tickets are sold in New Hampshire.

I hope this helps you. Please contact either myself or Georges Roy if any additional information is needed.

Rick

-----Original Message-----From: Almy, Susan [mailto:Susan.Almy@leg.state.nh.us] Sent: Wednesday, August 01, 2007 7:01 PM To: Wisler, Ricky Subject: RE: revenue estimation for HB925

thanks! you're the first reply..

-----Original Message-----From: Wisler, Ricky [mailto:Ricky.A.Wisler@lottery.nh.gov] Sent: Wed 8/1/2007 2:34 PM To: Almy, Susan Subject: RE: revenue estimation for HB925

Hi, sorry I was out of the office Monday and Tuesday. I'll ask Georges to develop some numbers and get them to you as soon as possible. Due to vacations I don't think we will make the August 14 meeting date but will definitely get something to you before mid-September.

Rick

08/22/2007

LeVinus, Nancy

From: Sent: To: Subject: Kelley, Paul [Paul.Kelley@racing.nh.gov] Thursday, August 23, 2007 12:48 PM LeVinus, Nancy PMC numbers

HB 925 Trx on winnings

Yup, you are 100% right!

Paul

Paul M Kelley Director 1-603-271-2158

From: LeVinus, Nancy [mailto:nancy.levinus@leg.state.nh.us] Sent: Thu 8/23/2007 12:41 PM To: Kelley, Paul Subject: RE: Pari-Mutuel numbers

Hi Paul,

Thanks for the quick reply. Just so I understand this, there was approximately \$17 million in winnings of \$600 or more for the tracks?

Nancy

----Original Message----From: Kelley, Paul [mailto:Paul.Kelley@racing.nh.gov] Sent: Thursday, August 23, 2007 12:39 PM To: LeVinus, Nancy Subject: Pari-Mutuel numbers

Hi Ms. Levinus,

Please find attached the information you were asking for.

A couple of points:

The number from the racetracks represents a 10% tax on all winnings that were reportable to the IRS (usually ,600 or greater). The rule is when the odds are greater than 300 to 1, usually it is a two dollar bet, hence the \$600 threshold.

The amounts can and do fluctuate wildly due to the size of the bets being one, the handle and the number of winners in New Hampshire.

Using fiscal year 2007 data the following would be the potential revenue collected:

 Racetracks combined: \$1,700,000.00

 Games of chance:
 \$ 101,000.00

 Bingo - Lucky7
 \$ 128,250.00

For a grand potential total of \$1,929,250.00

It should be noted that this tax could have the potential of reducing State pari-mutuel tax as since this money is no longer available to be wagered as it is not being returned to the bettors.

If I can be of further assistance, please let me know.

Paul

# **COMMITTEE REPORT**

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. Y.

COMMIT	TEE:	Ways a	and Means
BILL NU	MBER:	HB 558	8-FN-A-L
TITLE:			ing certain state taxes, establishing a tax on gambling winnings, and ing the meals and rooms tax to include a tax on entertainment.
DATE:	December 11	, 2001	CONSENT CALENDAR YES 🛛 NO 🗌
			OUGHT TO PASS
			OUGHT TO PASS WITH AMENDMENT
		$\boxtimes$	INEXPEDIENT TO LEGISLATE
			REFER TO COMMITTEE FOR INTERIM STUDY (Available only in second year of biennium.)

#### STATEMENT OF INTENT (Include Committee Vote)

HB 558 was introduced as a vehicle to solve the state's anticipated budget deficit by increasing several taxes and creating some new ones as well. As the budget for the current biennium is balanced and has been signed into law, there is now now need for this proposal.

Vote 17-1.

Rep. David J. Alukonis FOR THE COMMITTEE

Original: House Clerk cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

#### HOUSE COMMITTEE ON WAYS AND MEANS

#### **PUBLIC HEARING ON HB 558**

BILL TITLE: increasing certain state taxes, establishing a tax on gambling winnings, and expanding the meals and rooms tax to include a tax on entertainment.

DATE: 2 14/01

LOB ROOM: 202 Time Public Hearing Called to Order:

Time Adjourned:

#### (please circle if present)

<u>Committee Members</u>: : Reps. Alukonis, Major, V. Clark, Dickinson, McRae, S. Eaton, Hess, Langone, Pappas, Sapareto, Camm, Gilbert, Giuda, Konys, D. Cote, Almy, P. Bradley, Downing, Lasky and McGuirk.

Bill Sponsors: Rep. Paul McGuirk

#### TESTIMONY

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

See allow have

• Ans: Yes, that part of the bill will have to be removed.

Rep. McRae: Will school sporting events be exempt?

Ans: I intended them to be; this bill will need a little work, I agree.

Followup: Will YMCAs and YWCAs be exempt?

Ans: That gets into other so-called non-profits. I'd rather limit it to schools.

Further: Would the collectors of the entertainment tax get a share of the money for collecting, similar to rooms and meals?

Ans: No. I don't think the state should appoint agents around the state to act for it. Further: Do you then think that we should repeal the 3% of rooms and meals receipts that we allow the collectors to keep, now?

Ans: Absolutely,

Rep. Gilbert: Do you think that we also need to track the revenue that might be lost if the 2% federal sponge is eliminated?

Ans: I think that's supposed to be an eight-year phase-out; so I don't think that the revenue loss in any one year would be significant.

Followup: Would you support the imposition of a state tax on inheritances, if the federal government eliminates the sponge, which would replace that revenue?

Ans: No. I think enough taxes have already been paid on the wealth people accumulate during their lifetimes.

Rep. Almy: Wouldn't it take a 25 cent increase in the statewide property tax to replace the entire \$50 million of the current Legacies and Succession tax, including the sponge tax? Ans: About that, but I'm suggesting it be used for only a portion of the total amount. Followup: Is there some reason you did not consider increases in other existing taxes? Ans: No, I was just trying to throw out some ideas.

Rep. Konys: What if the membership in a fitness club is a result of a physician's recommendation?

Ans: I'm open to suggestions like that.

Followup: How about exempting children's tickets?

Ans: Sure.

Further: Sometimes lectures and such are associated with educational programs. How about those?

Ans: I'd be willing to exempt anything in an educational setting provided that the proceeds are used for the purposes of that educational facility.

Next, Rick Wisler, of the NH Sweepstakes Commission, spoke in opposition to the gambling winnings tax portion of the bill. He said that winnings in the Tri-State games could not be taxed without agreement of all three states, by law. About \$19 million in winnings of NH-only games would be taxable under this law, bringing in a little less than \$1 million. There were also about \$35 million in Lucky 7 and \$28 million in bingo prizes, of which \$5 million and \$20 million would be taxable under this bill, producing about another \$1.2 million in revenues. But their projection is that sales of lottery elements would decrease about 20% if this bill passed, thus producing a net loss.

Rep. Camm: How about gambling as entertainment?

Ans: I'm not sure how we would handle that. There are only a few states that have taxes on gambling winnings, and most of them start at the \$5,000 level of prize.

Followup: I was thinking in terms of a tax on the ticket sale itself.

Ans: That amount would have to come from our bottom line, since adding it to the cost of the ticket itself would drastically affect our sales.

Ed Callahan, from Rockingham Park, spoke next also in opposition to the bill. His company is one of the few in the state in the unique position of paying every one of the taxes in the bill. If we enact the bill, he expects we would see very little revenue because they would go out of business. He also expects that people would attempt to avoid the tax by buying a larger number of smaller-value tickets, assuming they had not just gone somewhere else instead.

Rep. Almy: We heard this morning that we may need to raise another \$100 million per year. Could you tell me which tax you would prefer? Ans: I have several preferences, none of which are taxes.

Rep. Langone: Would someone attending Rockingham Park have to pay a tax on attendance, and another one if using the phone, and a further one on any winnings? Ans: Assuming that he bothered to come, yes.

Rep. Downing: Does your company pay BPT and BET? Ans: If we made a profit, we'd pay BPT. As it is, we do pay BET. Followup: And how many employees do you have? Ans: It varies according to time of year, but up to 280 employees plus licensing of over 4000 horsemen.

Rep. Alukonis: Could you review Federal gambling taxation? Ans: Winnings above \$300 are subject to taxation, and there is automatic withholding at 17% on payouts in excess of \$5000.

Susan Parker, of the Salem Athletic Club, provided a written copy of her testimony for the file, and a copy of a letter from another club owner. She considers her business more of a medical theraputic facility, than an amusement or entertainment.

Rep. Almy: Would you object to the entertainment tax if it did not include fitness clubs? Ans: I think this tax is rather narrow; we need to look for something broader, to solve our problems.

David Minnis, speaking for the NH Citizens for the Arts, said that he gives Rep. McGuirk credit for what he's trying to do, though he does not agree with it. Most of his clients are non-profits that are struggling to make ends meet, now; he thinks its unreasonable to ask them now to become tax collectors and bookkeepers for the state. He thinks that these are nickel and dime taxes that just will not eliminate the state's problems.

No questions.

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Dick Hamilton, from the White Mountains Attractions Association spoke next also in objection to both the BET increase and the amusement and admissions tax provisions of the bill. He pointed out that his industry is very seasonal, and labor intensive during that period. He thinks these increases in his costs would eliminate his ability to be competitive.

No questions.

Amy Landers, from the Lakes Region Association, also spoke in opposition to the bill. Her association is composed of tourist-activity businesses, and they have the same problems as delineated by the previous speaker. She said that they could not just add the admissions tax onto their ticket prices, because people would just go elsewhere.

#### HB 558-FN-A-LOCAL - AS INTRODUCED

2001 SESSION

See bill p.3 for tax on 01-0269 gambli 09/10

HOUSE BILL 558-FN-A-LOCAL

AN ACT increasing certain state taxes, establishing a tax on gambling winnings, and expanding the meals and rooms tax to include a tax on entertainment.

SPONSORS: Rep. McGuirk, Ches 1

COMMITTEE: Ways and Means

#### ANALYSIS

This bill increases certain state taxes, establishes a tax on gambling winnings, and expands the meals and rooms tax to include a tax on entertainment.

Explanation:

Matter added to current law appears in bold italics.

Matter removed from current law appears [<del>in brackets and struckthrough.</del>] Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

#### HB 558-FN-A-LOCAL - AS INTRODUCED

01-0269 09/10

#### STATE OF NEW HAMPSHIRE

#### In the Year of Our Lord Two Thousand One

AN ACT

increasing certain state taxes, establishing a tax on gambling winnings, and expanding the meals and rooms tax to include a tax on entertainment.

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

1 Education Property Tax; Rate Increased; April 1, 2001. Amend RSA 76:3 to read as follows: 1 76:3 Education Property Tax. An annual education property tax at the uniform rate of [\$6.60] 2 \$6.65 on each \$1000 of the value of taxable property is hereby imposed on all persons and property 3 taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F. 4 2 Education Property Tax; Rate Increased; April 1, 2002. Amend RSA 76:3 to read as follows: 5 76:3 Education Property Tax. An annual education property tax at the uniform rate of [\$6.65] 6 \$6.70 on each \$1000 of the value of taxable property is hereby imposed on all persons and property 7 taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F. 8 3 Utility Property Tax; Rate Increased; April 1, 2001. Amend RSA 83-F:2 to read as follows: 9 83-F:2 Tax Imposed. For taxable periods beginning April 1, [1999] 2001, a tax is imposed upon 10 the value of utility property at the rate of [\$6.60] \$6.65 on each \$1000 of such value, to be assessed 11 annually as of April 1, and every year thereafter, and paid in accordance with this chapter. 12 4 Utility Property Tax; Rate Increased; April 1, 2002. Amend RSA 83-F:2 to read as follows: 13 83-F:2 Tax Imposed. For taxable periods beginning April 1, [1999] 2002, a tax is imposed upon 14 the value of utility property at the rate of [\$6.65] \$6.70 on each \$1000 of such value, to be assessed 15 annually as of April 1, and every year thereafter, and paid in accordance with this chapter. 16 5 Business Enterprise Tax Increased. Amend RSA 77-E:2 to read as follows: 17 77-E:2 Imposition of Tax. A tax is imposed at the rate of [1/2] 3/4 of one percent upon the 18 taxable enterprise value tax base of every business enterprise. [A 2/3 majority of those present and 19 voting of each house of the general court shall be necessary to increase the tax-rate under this 20 section.] 21 6 Definitions; Meals and Rooms Tax; Operator. RSA 78-A:3, IV is repealed and reenacted to  $\mathbf{22}$ read as follows: 23 IV. "Operator" means any person operating a hotel, charging for a taxable meal, receiving 24 25 gross rental receipts, or receiving admission charges or dues, whether as owner or proprietor or lessee, sublessee, mortgagee, licensee, or otherwise. 26 7 New Paragraphs; Meals and Rooms Tax; Definitions. Amend RSA 78-A:3 by inserting after  $\mathbf{27}$ 28 paragraph XIX the following new paragraphs:

29 XX. "Admission charge" means the amount paid for the right or privilege to have access to a 30 place or location where amusement, entertainment, or recreation is provided, exclusive of any

#### HB 558-FN-A-LOCAL - AS INTRODUCED - Page 2 -

separately stated charge or charges for optional instruction or equipment rental. Places of amusement, entertainment or recreation include, but are not limited to, theaters, motion picture shows, auditoriums where lectures and concerts are given, amusement parks, race tracks, ski resorts, zoos, dance halls, ball parks, golf courses, tennis courts, gymnasiums, health and fitness clubs, skating rinks, auto shows, boat shows, camping shows, home shows, dog shows, and antique shows.

7 XXI. "Dues" means assessment charges to members of athletic clubs irrespective of the 8 purpose for which such charges are made and any charges for sporting privileges for any period of 9 more than 6 days but not including charges made for instruction.

10 XXII. "Athletic club" means any golf course, gymnasium, health or fitness club, tennis club, 11 racquet club, country club, or similar club for which members are assessed dues, and at which 12 members of such club enjoy the right or privilege to have access to club sporting or recreational 13 facilities, whether or not additional charges are assessed for such access.

14 XXIII. "Participant" means any person who, for consideration paid to another, is provided 15 access to a place or location where amusement, entertainment, or recreation is provided including, 16 but not limited to, members of athletic clubs.

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8 Meals and Rooms Tax; Licenses Required; Penalty. Amend RSA 78-A:4 to read as follows:

78-A:4 Licenses Required; Penalty.

19 I. Each operator shall register with the department the name and address of each place of 20 business within the state where it operates a hotel, sells taxable meals, [er] rents motor vehicles, or 21 charges admission charges or dues. The operator shall pay \$5 for each registration, upon receipt 22 of which the department shall issue a license for each place in such form as it determines, attesting 23 that the registration has been made. The license expires on June 30 in each odd-numbered year 24 unless sooner revoked or suspended by the department. The license shall be conspicuously posted in 25 a public area upon the premises to which it relates.

26 II. No person shall engage in serving taxable meals, renting rooms, [or] renting motor 27 vehicles, or charging admission charges or dues without first obtaining the license required by 28 this section. The license is nonassignable and cannot be transferred. Any person who fails to 29 register or obtain a license as provided in this section shall be subject to the penalty provisions of 30 RSA 21-J:39.

9 New Paragraphs; Meals and Rooms Tax; Tax Imposed on Admission Charges and Dues.
 Amend RSA 78-A:6 by inserting after paragraph II-a the following new paragraphs:

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II-b. A tax of 5 percent is imposed on admission charges and dues.

10 Meals and Rooms Tax; Collection of Taxes. Amend RSA 78-A:7, I to read as follows:

I. The operator shall either state the amount of the tax to each occupant, purchaser of a meal, [or] renter, or participant, or state that the tax is included in the price of the occupancy, meal, [or] gross rental receipts received, or admission charges or dues. The operator shall

#### HB 558-FN-A-LOCAL - AS INTRODUCED - Page 3 -

demand and collect the tax from the occupant, purchaser, [or] renter, or participant. The 1 occupant, purchaser, [or] renter, or participant shall pay the tax to the operator. If the tax is 2 included in the price of the meal, occupancy, [er] gross rental receipts received, or admission 3 charges or dues upon request the operator shall state to the purchaser, occupant, [er] renter, or 4 participant the amount of the tax. 5

6

11 Meals and Rooms Tax; Collection of Tax. Amend RSA 78-A:7, IV to read as follows:

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IV. In lieu of keeping detailed records of taxes collected, and in lieu of payment of the taxes collected under this chapter, an operator may, in writing, elect to compute the amount of taxes due 8 at [8] the percent tax rate specified under RSA 78-A:6 of the total taxable rent, charge for meals, 9 [or] gross rental receipts received, or admission charges or dues received by it, or both, exclusive 10 of the taxes collected on such rents, charges, and gross rental receipts, and admission charges 11 and dues. If this election is made, the operator may not change the method of computing taxes 12 without the written consent of the department. Any balance of the tax remaining in possession of 13 the operator may be retained by it. 14

12 Intrastate and Interstate Communications Services Tax; Rate Increased. Notwithstanding 15 RSA 82-A:3 and RSA 82-A:4, for the period beginning July 1, 2001 and ending June 30, 2003, the 16 rate of tax is 6.5 percent on the gross charge for communications services purchased at retail from a 17 retailer. 18

13') New Subdivision; Gambling Tax. Amend RSA 284 by inserting after section 21-v the 19 following new subdivision: 20

Gambling Tax to Fund Education .

21 22

284:21-w Tax Imposed on Gambling Winnings; Rulemaking.

I. For purposes of this subdivision, "gambling winnings" means any money distributions to 23 winners of bingo and lucky 7 games, sweepstakes, and pari-mutuel activities in the state of New 24 Hampshire. It shall not include winnings of a free ticket. 25

II.(a) A supplemental tax shall be imposed at the rate of 5 percent upon all gambling 26 winnings, except that the first \$100 of such winnings to a single individual from a single game, race, 27 or ticket purchase shall be exempt from taxation under this subdivision. 28

(b) Each payor shall keep books and records in a form acceptable to the department of 29 revenue administration showing the amount of all taxes due. The payor shall withhold such amount 30 from the distribution to the winner. The payor shall pay the amount withheld over to the state as 31 provided in subparagraph (c). 32

(c) Within 10 days after the end of each month, an amount equal to the taxes withheld 33 shall be remitted to the department of revenue administration to be deposited by the state treasurer 34 35 in the general fund.

III. The commissioner of the department of revenue administration shall adopt rules, under 36 RSA 541-A, relative to carrying out the purposes of this subdivision. 37

#### HB 558-FN-A-LOCAL - AS INTRODUCED - Page 4 -

14 Repeal. RSA 284:21-r, relative to the fax exempt status of sweepstakes winnings, is repealed.

15 Insurance Premium Tax; Rate Increased. Amend RSA 400-A:32, I to read as follows:

I. Every insurer, at the same time as the filing of the report required by RSA 400-A:31, shall pay to the insurance commissioner a tax of [2] 3 percent upon such net premiums as set forth in the report filed pursuant to RSA 400-A:31, I, less estimated payments made in accordance with RSA 400-A:32, II; provided, however, that every authorized insurer shall pay to the insurance commissioner a minimum annual premium tax of no less than \$200.

9 16 Effective Date.

I. Sections 1 and 3 of this act shall take effect April 1, 2001.

II. Sections 2 and 4 of this act shall take effect April 1, 2002.

12 III. The remainder of this act shall take effect July 1, 2001.

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DEPARTMENT OF ENVIRONMENTAL SERVICES



Thomas S. Burack, Commissioner

March 12, 2009

The Honorable Susan Almy, Chairman House Ways and Means Committee Legislative Office Building, Room 202 Concord, NH 03301

Re: House Bill 638-FN Amendment no. 0563h (HB 2 FN, paragraphs 73 and 74) relative to the motor vehicle air pollution abatement fund and increasing the motor vehicle inspection sticker fee.

Dear Chairman Almy and Members of the Committee:

The Department of Environmental Services (DES) is pleased to offer testimony in support of House Bill 638-FN Amendment no. 0563h (HB 2, paragraphs 73 and 74), which establishes a new motor vehicle air pollution abatement fund and increases the motor vehicle inspection sticker fee from \$2.50 to \$3.00. Half of the fee increase, \$0.25, would be directed to the new fund to support DES programs and staff dedicated to reducing emissions of air pollutants from motor vehicles as well as greenhouse gas reductions. The remainder of the increase is allocated to the Department of Safety.

Tailpipe emissions from motor vehicles account for approximately one half of the emissions that cause ground level ozone, a respiratory irritant that is the primary ingredient of smog. Portions of the southern four county area, including Merrimack, Hillsborough, Rockingham, and Strafford counties, are currently in non-attainment with the National Ambient Air Quality Standards (NAAQS) for ground level ozone. Diesel exhaust, classified as a toxic air contaminant by the Environmental Protection Agency (EPA), contributes a significant portion of the particulate emissions in the state, as well as black carbon, a contributor to climate change. Motor vehicles are also on par with the power generation sector in their contribution to greenhouse gas (GHG) emissions. With anticipated decreases in GHG emissions from the power sector under the Regional Greenhouse Gas Initiative motor vehicles will become the single largest source of GHG emissions in the state within the next decade.

DES's Air Resources Division is charged with protecting public health and the environment from the impacts of air pollution. The Department currently has no dedicated state funding source directed at mobile emissions reduction efforts and staffing. Currently mobile source staff are supported by federal funding under section 105 of the Clean Air Act and State and Tribal Grants (STAG), a grant source that has been relatively level-funded for more than a decade, effectively shrinking as a result of increases in wages and benefits over the years. Where this grant supported three mobile source staff members ten years ago, today it supports one and a half positions. DES has faced similar reductions in other grant areas. At the same time, federal requirements for state vehicle programs have continued to grow. DES currently has one additional position, an alternative fuel program manager, which was created in 2007 and is

DES Web site: www.des.nh.gov P.O. Box 95, 29 Hazen Drive, Concord, New Hampshire 03302-0095 Telephone: (603) 271-1370 • Fax: (603) 271-1381 • TDD Access: Relay NH 1-800-735-2964 currently supported by a grant expiring in 2010. DES staff are responsible for all federally mandated state functions aimed at reducing emissions from motor vehicles, including:

# Obligations pursuant to Federal and/or state statutes/regulations for which adequate funding is not currently available

- Preparation of required State Implementation Plans (SIPs) necessary to ensure federal enforceability of CAA required state programs
- Vehicle emissions inspection and maintenance programs and associated federal reporting requirements
- Analysis of statewide transportation improvement programs to meet federal transportation requirements to insure that highway-related growth does not impact air quality (known as transportation conformity)
- Stage II Vapor Recovery program for gasoline stations
- Emissions inventory development
- National Environmental Policy Act review of major transportation projects such as I-93 expansion

# DES currently fulfills state obligations for the following items under temporary grants (described below)

- Annual reports to the Energy Information Administration (EIA) on alternative fuel use in the State of New Hampshire
- Annual reporting to US Dept. of Energy for Energy Policy Act (EPACT) of state vehicle fleet purchases
- Climate Change efforts addressing vehicles and transportation/land use issues
- Education and outreach efforts particularly related to voluntary programs such as idling reduction, vehicle maintenance, etc.
- Advanced technology and alternative fuel vehicle programs (supported by a temporary grant at this time)

#### Program areas deemed necessary for effective emissions reductions to protect health and environment, for which only limited funding is available

- Diesel emission reduction programs
- Vehicle idling reduction efforts
- Participation in regional efforts to promote federal legislation to reduce mobile source emissions
- Participation in national and regional workgroups on technical issues
- Petroleum fuel program, such as reformulated gasoline requirements and research into a regional low carbon fuels standard
- Technical assistance to regional planning commissions and metropolitan planning organizations related to quantifying air quality impacts of transportation projects

Membership in the four metropolitan planning organizations, including full member status (voting) on technical advisory committees and policy committees

The first five program areas listed above are activities required by the Clean Air Act and our EPA grant, and due to lack of adequate staffing we are delinquent in meeting some of these obligations. The annual EIA and EPACT reporting, as well as spearheading the state's alternative fuel vehicle efforts, are currently conducted under a grant and related memorandum of understanding with the Office of Energy and Planning and additionally supported by a federal Congestion, Mitigation and Air Quality grant, both of which are temporary funding sources. The remaining program areas are not specifically required by the EPA, however without these efforts, New Hampshire cannot have a functional, effective mobile source program. Inadequate effort has been made by the agency in most of these areas in recent years due to our low staffing levels.

Additional detail on each of these program areas is offered in the attachment that accompanies this testimony. The funding requested by this amendment would allow the addition of one position to the mobile source program, as well as supporting other existing mobile source related programs. DES will continue to seek funding from other sources, including competitive grants to maintain the alternative fuel program manager position currently set to expire in 2010.

Even though the current funding sources are shrinking, this is the moment in time when the focus and effort on mobile source reductions, as the largest source of emissions, must increase. DES, as well as the business community, also views this as an equity issue – while stationary source emissions are decreasing, their fees are increasing inequitably despite the understanding that mobile sources and transportation have become the largest air emissions sector. DES must, and fully intends to, increase resources as necessary to address this growing sector. The funding mechanism proposed in this amendment is necessary to achieve this goal.

Thank you for your attention in this matter. Should you have further questions or need additional information please feel free to contact Robert R. Scott, Director, Air Resources Division (271-1088, <u>robert.scott@des.nh.gov</u>) or Michael Fitzgerald, Administrator (271-6390, <u>michael.fitzgerald@des.nh.gov</u>) or me (271-2958, <u>thomas.burack@des.nh.gov</u>)

Sincerely,

Thomas & Zurack

Thomas S. Burack Commissioner

cc: Katherine Peters, Special Assistant for Policy, Office of the Governor John Barthelmes, Commissioner, Department of Safety

3/12/09 - Americant #0503(h)

March 12, 2009

Honorable Susan Almy Chair, House Ways and Means Committee State House Concord, NH 03301

RE: Amendment 563H, Vehicle Inspection Fee

Dear Chairwomen Almy and Members of the Committee:

As Representatives of the New Hampshire Conservation Community, we are taking this opportunity to support the proposed \$0.50 increase to the Vehicle Inspection Fee. We believe that \$.25 of this fee should be used to fund the Department of Environmental Service's Air Quality Mitigation Fund. This would generate approximately \$300,000 for this fund which currently has no revenue or revenue source.

With 1.2 million registrations annually, mobile sources contribute a large percentage of New Hampshire's total air pollution, including greenhouse gas emissions. It is important that the Department have the resources needed to support programs to monitor and limit the emissions from New Hampshire's cars, trucks and other mobile sources. These programs decrease emissions and particulates and lead to better air quality for our state. This fee increase provides the Department with the funding necessary to do their work.

We ask that the Committee support the fee increase proposed in the Governor's budget.

Sincerely,

#### Joel Harrington

Nature Conservancy of New Hampshire 22 Bridge Street, 4th Floor Concord, NH 03301

Will Abbott Society for the Protection of New Hampshire Forests

54 Portsmouth Street Concord, NH 03301

Jim O'Brien Granite State Conservation Voters 35 South Main Street

Concord, NH 03301

March 12, 2009

Honorable Susan Almy Chair, House Ways and Means Committee State House Concord, NH 03301

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Society for the Protection of New Hampshire Forests 54 Portsmouth Street Concord, NH 03301

#### Jim O'Brien

Granite State Conservation Voters 35 South Main Street Concord, NH 03301

3/12/09 - Amundurant #0.563/h)

#### ATTACHMENT TO MARCH 12, 2009 HB638-FN AMENDMENT 0563H TESTIMONY LETTER

To provide a brief overview of the scope of the program areas and associated staffing needs presented in the testimony letter, DES offers the following information:

# Obligations pursuant to Federal and/or state statutes/regulations for which adequate funding is not currently available

#### • <u>Preparation of required State Implementation Plans (SIPs) necessary to ensure</u> <u>federal enforceability of CAA required state programs</u>

DES must provide extensive technical documentation to EPA to demonstrate the effectiveness of CAA required programs in helping the state to attain federal air quality standards. In addition we must show that the state has the required statutory authority to implement the programs and enforce compliance. The process for doing this is the SIP, which once approved by EPA ensures that these programs are federally enforceable.

#### <u>Vehicle Inspection and Maintenance Program</u>

The state's motor vehicle inspection and maintenance (I/M) program was significantly revised in 2003 with the inclusion of the On Board Diagnostics (OBD) inspection for model year1996 and newer vehicles. The OBD inspection is mandated by the federal Clean Air Act Amendments of 1990 (CAA) and, together with the visual inspection for older vehicles, is the primary means through which the State is able to reduce emissions from our motor vehicle fleet. The motor vehicle inspection program is a relatively low cost, consumer friendly program that significantly reduces air pollution, provides health and safety benefits to consumers, and meets the state's obligations under the CAA. The I/M program is part of the state's federally approved State Implementation Plan (SIP). Federal regulations specify requirements for state I/M programs, including on-going monitoring, analysis, and annual reporting requirements. These requirements are met through a joint effort of DES, which is responsible for annual evaluation and reporting, and the department of safety, division of motor vehicles (DMV) which implements the vehicle I/M program in conjunction with the annual safety inspection for consumer convenience and efficency. In addition, DES is responsible for modeling the impacts of the I/M program and ensuring that the SIP is kept current.

#### <u>Transportation Conformity</u>

Under CAA requirements states with non-attainment areas must demonstrate that state and regional transportation plans and transportation improvement programs do not impair a state's ability to reach attainment with national ambient air quality standards. This process, known as transportation conformity, requires in-depth analysis of transportation plans and close coordination with regional planning commissions, metropolitan planning organizations, and the NH DOT.

#### <u>Stage II Vapor Recovery</u>

Stage II vapor recovery is an emissions control program aimed at controlling fugitive emissions from gasoline dispensing equipment. The primary responsibility for this program is currently housed in the department's Waste Division, however the mobile source program is responsible for programmatic changes resulting from changing vehicle technology.

#### <u>Emissions Inventory Development</u>

Under the CAA states must submit periodic emissions inventories (PEI) every other year of all emission sources in the state. The mobile source program is responsible for assisting in the development of on-road, non-road, and area source inventories for inclusion in the PEI. Additional inventory work is also needed during interim periods for development of state attainment demonstrations, motor vehicle emission budgets for use in transportation conformity, and other modeling scenarios.

#### <u>National Environmental Policy Act reviews</u>

NEPA reviews are required for federally funded projects that have an environmental impact. All moderate to large transportation projects, such as expansion of the Manchester Airport and the I-93 expansion, include an analysis of the air quality impact. The mobile source section is responsible for participation in and review of the NEPA documents to ensure appropriate mitigation of adverse impacts. This is an intermittent activity requiring less than 1/10 FTE on average, but can be labor intensive at the time of project development.

# DES currently fulfills state obligations for the following items under temporary grants (described below)

 <u>EPACT and EIA Reporting and the Statewide Alternative Fuel/Advanced Technology</u> <u>Vehicle Program</u>

The Energy Policy Act (EPACT) requires states to report annually on state fleet vehicle purchases to ensure compliance with federal mandates for alternative fuel vehicle purchases. Additionally, the Energy Information Administration (EIA) requires annual reporting on the amount of alternative fuels used by the state.

#### <u>Climate Change</u>

DES has been at the forefront of the state's efforts to address climate change. Vehicle related programs are likely to be the responsibility of this department. Potential efforts may include adoption of advanced technology vehicle requirements and assisting planners regarding the land use and transportation connection in reducing GHG emissions from vehicles.

#### Education and Outreach Efforts

DES proposes to use the proposed Motor Vehicle Air Quality Abatement Fund to support new and existing programs and to increase education and outreach efforts for reducing pollution from mobile sources. Mobile source education and outreach programs have become more critical as the largest source of air pollution shifts from the business and industrial sector to the mobile source sector. Due to the personal and individual aspect of cars and trucks, effective mobile source reduction efforts cannot depend completely on "command and control" regulatory approaches, but rather must rely on voluntary, economic incentives and partnership initiatives. Funding is needed to continue and strengthen programs like the NH Clean School Bus Initiative, the Granite State Clean Cars Program, the Ride Free – Breathe Free, the Granite State Clean Cities Progam and other efforts relative to voluntary programs promoting cleaner, more fuel efficient cars, anti-idling, better driving habits, and cleaner fuels. Additional programs are needed to promote commuter choices, such as telecommuting and ride sharing. Technical assistance will be necessary for projects such as pollution control technology and cleaner fuels for heavy-duty diesel fleet vehicles, gas can exchange or rebate programs, and local initiatives to implement reduction programs.

#### Advanced Technology/Alternative Fuel Vehicle Program

Since 1998, DES has partnered with the Office of Energy and Planning (OEP) and the Department of Transportation (DOT) on a statewide alternative fuel vehicle program. The program was initially intended to assure the State's compliance with the alternative fuel vehicle (AFV) requirements of EPACT, but was soon expanded under the US Dept. of Energy's (US DOE) Clean Cities program to encompass both private and municipal fleets who were also interested in the use of AFVs and advance technology vehicles as a means to reduce petroleum use and air pollution. The Granite State Clean Cities Coalition (GSCCC) has grown into a highly respected, well established program that is currently housed in the DES mobile source group. GSCCC now boasts almost 80 stakeholders, including businesses, municipalities, and state agencies across the state. Funding for the GSCCC coordinator position has been provided through a combination of grants from OEP, the US DOE, and the state's Congestion Mitigation Air Quality program. The majority of funding for this position expires in late 2010. Through the GSCCC over \$1.1 million in federal grants and funding has been brought to the state to support cleaner vehicle projects, including compressed natural gas vehicles and fueling infrastructure, expansion in the use of biodiesel, and incorporation of advanced technology hybrid and electric vehicles in many fleets. US DOE has annual solicitations for grants which must be supported by a recognized coalition. Loss of this leadership role at DES would jeopardize the ability of NH businesses and communities to apply for the federal funding. The GSCCC coordinator also collates and submits the required federal EPACT and EIA reports.

#### Program areas deemed necessary for effective emissions reductions to protect health and environment, for which only limited funding is available

#### <u>Diesel emission reduction programs</u>

In 1998, California identified diesel exhaust particulate matter (PM) as a toxic air contaminant based on its potential to cause cancer, premature death, and other health problems. In 2002, EPA released the *Health Assessment Document for Diesel Engine Exhaust* that represented EPA's first comprehensive review of the potential health effects from ambient exposure to diesel engine exhaust. The report concludes that diesel exhaust is a probable human carcinogen. Since 2002, DES has expended considerable additional time and effort targeting the diesel vehicle fleet. Initial efforts were partially funded through a CMAQ grant for a program reaching out to fleet operators to improve maintenance of their vehicle fleet and reduce unnecessary idling. The CMAQ funds were expended by 2006 and this specific job function, while vital to the state's efforts to reduce diesel exhaust emissions, has gone unfilled.

#### • Vehicle idling reduction efforts

Reduction of unnecessary vehicle idling is an extremely effective way to reduce motor vehicle emissions. However, modifying personal behavior can require significant effort. This is an area where the state pursues both education and outreach strategies as well as regulatory requirements.

#### Participation in regional efforts to reduce mobile source emissions and national and regional workgroups

Since the Clean Air Act preempts states from adopting many individual vehicle technology and fuel programs, DES works closely with national and regional organizations to advocate for uniform national legislation and or regulations. This is particularly important for mobile source efforts, since the pollution is regional in nature and individual state efforts without regional cooperation would be futile. It is also important to avoid a patchwork of individual state regulations to the extent possible, since vehicles travel between states and regions. We also work cooperatively to share technology and implement common programs such as I/M, reformulated gasoline (RFG), Stage II Vapor Recovery, and many others.

#### • Petroleum fuel programs such as reformulated gasoline requirements and research into a regional low carbon fuels standard

Fuels programs are best achieved on a regional or national basis due to the fungibility of the fuels distribution system. DES is currently participating in a regional review of the viability pf a Low Carbon Fuels Standard (LCFS). To be feasible and effective such a program must be implemented on a regional basis and must consider life cycle impacts of the various fuel and compliance options.

#### • <u>Technical assistance to regional planning commissions (RPCs) and metropolitan</u> planning organizations (MPOs) related to quantifying air quality impacts of transportation projects

DES routinely assists RPC and MPO staff in developing analyses of air quality impacts of proposed projects in order to ensure that transportation conformity determinations are accurate and meet federal requirements. DES also offers technical assistance to RPC and MPO communities applying for CMAQ grants and participates in the evaluation of projects for funding awards.

#### • <u>Membership in the four metropolitan planning organizations, including full member</u> <u>status (voting) on both technical advisory committees and policy committees</u>

DES provides policy input at the project concept level to ensure a smoother, quicker, and more effective environmental; review. Staff routinely attend several monthly meetings of MPO technical advisory committees (TACs) and policy committees to help address potential air quality issues early in the planning process.

3/12/09

Rep. M. Smith, Straf. 7 Rep. Almy, Graf. 11 March 4, 2009 2009-0563h 05/09

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#### Amendment to HB 638-FN-A

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]	Amend the title of	the bill by replacing it with the following:
2		
3 4 5 6	4	increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund, and establishing the motor vehicle air pollution abatement fund.
7	Amend the bill by i	replacing all after section 4 with the following:
8		
9	5 New Subpa	ragraph; General Revenue Exemptions; Motor Vehicle Air Pollution Abatement
10	Fund. Amend RSA	6:12, I(b) by inserting after subparagraph (276) the following new subparagraph:
11	(27	7) Funds deposited in the motor vehicle air pollution abatement fund established
12	in RSA 125-S:3.	
13	6 New Chapte	er; Motor Vehicle Air Pollution Abatement Fund. Amend RSA by inserting after
14	chapter 125-R the i	following new chapter:
15		CHAPTER 125-S
16		MOTOR VEHICLE AIR POLLUTION ABATEMENT FUND
17	125-S:1 Purp	ose. The general court finds that emissions of air contaminants from motor
18	vehicles represent	a potential serious health problem to the citizens of New Hampshire and a threat
19	to the air quality o	f the state. The purpose of this chapter is to establish a fund to be used for costs
20	incurred by the dep	partment of environmental services in the prevention and abatement of emissions
21	of air contaminants	from motor vehicles registered for on-road use in the state of New Hampshire.
22	125-S:2 Definit	tions. In this chapter:
23	I. "Departr	nent" means the department of environmental services.
24	II. "Motor	vehicle inspection fee" means the fee collected by the department of safety
25	pursuant to RSA 20	56:2.
26	III. "Mobile	e source" means, for the purposes of this chapter, any motor vehicle registered for
27	on-road use by the	department of safety, division of motor vehicles.
28	125-S:3 Fund	Established. There is established a motor vehicle air pollution abatement fund,
29	which shall be adm	inistered by the department of environmental services. This fund shall be used
30	for costs incurred	by the department in the course of carrying out activities that are designed to
31	reduce air pollution	n in the state from the mobile source sector. All fees and monetary grants, gifts,
32	donations, or inter	est generated by these funds shall be deposited with the state treasurer in a

#### Amendment to HB 638-FN-A - Page 2 -

- special nonlapsing fund to be known as the motor vehicle air pollution abatement fund and shall be
   continually appropriated to the department for the administration of this chapter.
- 3 125-S:4 Fund Established; Collection. Funding for the motor vehicle air pollution abatement
  4 fund shall be from the portion of the motor vehicle inspection fee established by RSA 266:2.
- 5 7 Inspection Sticker Fees. Amend RSA 266:2 to read as follows:

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6 266:2 Fees. The fee for inspection stickers shall be [\$2.50] \$3.00 for each sticker furnished an 7 approved inspection station. The division shall transfer \$.25 of each fee collected under this 8 section to the motor vehicle air pollution abatement fund established by RSA 125-S:3. All 9 unused stickers returned by the approved inspection station to the division shall be refundable at the 10 rate of [\$2.50] \$3.00 each, except that unused stickers purchased from the division for a fee of \$2.50 11 shall be refundable at the rate of \$2.50 each.

12 8 Effective Date. This act shall take effect July 1, 2009.

#### Amendment to HB 638-FN-A - Page 3 -

2009-0563h

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#### AMENDED ANALYSIS

This bill:

I. Increases the tobacco tax and dedicates certain tobacco tax revenues to the comprehensive cancer plan fund.

II. Establishes a motor vehicle air pollution abatement fund, increases the fee for motor vehicle inspection stickers, and requires that a portion of the increase be used by the department of environmental services to reduce air pollution in the state from motor vehicles registered for on-road use.

3/12/09 - on HB 638 A mentment # 0573(h)

#### New Hampshire Department of Transportation Oversize and Overweight Permits

This document provides a summary of proposed revisions to the Oversize (OS) and Overweight (OW) permit fee system in New Hampshire. The purposes for the proposed permit fee increases is to provide funding for improvements to the current permitting system and to offset the cost of damage to state highway and bridge infrastructure caused by OS/OW travel.

Proposed fee increases include: charging for each individual OW permit, increasing all permit fee categories, implementation of "In-Transit" permit books, and charging a fee of specialized engineering review of permit applications.

#### **OS/OW Permit Operations**

A summary of cost associated with the OS/OW permit program follows:

	Item Description	Cost
	2005 Over Haul software development	\$225,000
	Current Operations	
***	Staff salary, benefits and overhead Annual software maintenance Tota Future Improvements	\$240,400 <u>\$55,000</u> \$295,400
	Upgrade of Over Haul software to include route validation Bridge data information to automate reviews Tot:	\$400,000 \$1,500,000 \$1,900,000
	Permit Fee Income and Upgrade Payba	<u>ick</u>
	Current Projected FY 2009 Income Estimated FY 2010 Income with Increase Estimated FY 2010 Operations Cost Projected Net Annual Permit Fee Income (Estimated Income – Operations Cost)	\$392,600 Mento contario contra
	Future Improvement Payback Period	6.3 years

Page 1 of 8 3/12/2009, 11:27 AM

#### **Current Cost and Procedure For OW Permits**

NHDOT charges from \$60 to \$115 for each annual permit depending on radius of the permit. Annual permits are issued for up to the legally registered weight in New Hampshire based on the hauling vehicle. Applicants may obtain an annual supplemental permit for weights above the legally registered weight. The supplemental permits are issued at no additional charge if the applicant utilizes the Over Haul software, or for the cost of each permit slip (\$.20) if the applicant utilizes the permit books.

#### **Current Cost and Procedure For OS Permits**

NHDOT charges from \$60 to \$115 for each annual permit depending on radius of the permit. Annual permits are issued for OS vehicles up to certain maximum dimensions for single unit and combined hauling units. Applicants may obtain an annual supplemental permit for sizes above the maximum dimensions. The supplemental permits are issued at no additional charge if the applicant utilizes the Over Haul software, or for the cost of each permit slip (\$.20) if the applicant utilizes the permit books.

#### Proposed Cost and Procedure for OW Permits

NHDOT proposes to discontinue issuing annual permits and associated supplemental permits for OW vehicles. The primary purpose of this proposal is to focus the increased permit fee income to OW vehicles that cause the most damage to the states highways and bridges. NHDOT proposes that any OW vehicle would be issued single trip or round trip permits based on the proposed fee categories.

#### Proposed Cost and Procedure For OS Permits

NHDOT proposes to continue to issue annual permits and supplemental permits for OS vehicles. Permit fees would be based on the proposed fee categories presented herin.

#### **Proposed Permit Fee Categories**

Fees would be increased for annual permits, single trip permits, permit books, and all OW vehicle categories. A summary of current and proposed permit fees is presented herein.

NHDOT has obtained current information on OS/OW permit fees from the adjoining states of Maine, Massachusetts, and Vermont. A summary of the OS/OW permit fees in comparison to New Hampshire permit fees is presented herein. Review of this information indicates that New Hampshire OS/OW permit fees are significantly less than permit fees in these adjoining states.

Page 2 of 8 3/12/2009, 11:27 AM

#### **In-Transit Permit Books**

NHDOT proposes to issue In-Transit permit books for OS and OW vehicles for a fee of \$75.00. Each permit book would include 25 permits. The In-Transit permits would be authorized by calling the NHDOT permit office from in-transit locations. Each permit would be authorized based on details of the proposed load. A permit fee for each authorized In-Transit permit would be charged based on the proposed permit fees.

#### **Engineering Review**

NHDOT proposes to charge for engineering review performed for supermoves and OW loads proposed to cross a weight-restricted bridge. The charges for engineering reviews would be based on a fee of \$65.00/hour.

#### Summary of Income Changes by Item

Income						
Item	<u>FY09</u>	<u>FY10</u>	<u>Change</u>			
Annual Permits	\$174,580	\$103,875	(\$70,705)			
Single Trip Permits	\$192,116	\$558,288	\$366,122			
Permit Books	\$1,960	\$16,875	\$14,915			
Engineering Review	<u>\$10,056</u>	<u>\$16,341</u>	<u>\$6,285</u>			
Total	\$378,712	\$695,379	\$316,667			

Notes:

- 1. Assumes 50% decrease in annual permits
- 2. Assumes 225 permit books sold in FY2010

#### TITLE XXI MOTOR VEHICLES

## **PROPOSED**

# CHAPTER 266 EQUIPMENT OF VEHICLES

# Weight

#### Section 266:22

266:22 Permit Fees. – Before any special permit authorized by RSA 266:24 is issued, the commissioner of transportation shall collect fees as follows:

I. Each permit for either over-length, over-width or over-height or any combination thereof, \$7;

II. Each permit for vehicle and load over-weight, fee based on the following schedule: vehicle and load over registered weight but not exceeding 50,000 pounds, \$7.0; 50,001 pounds to 60,000 pounds, \$8.00; 60,001 pounds to 70,000 pounds, \$9.50; 70,001 pounds to 80,000 pounds, \$11.00; 80,001 pounds to 90,000 pounds, \$12.50; 90,001 pounds to 100,000 pounds, \$14.00; and for each additional 10,000 pounds \$2.50 shall be added to the above rate;

III. Provided a special annual oversize permit may be issued to a person to cover all types of moves made within a radius of 100 miles from the person's home location for a fee of \$75 for each unit. Permits issued under the provisions of this paragraph may be issued for such time as the commissioner of transportation may determine.

IV. Provided further that a special annual oversize permit may be issued to a person to cover all types of moves for a fee of \$140 for each unit. Each permit issued under the provisions of this paragraph shall be issued for one year;

V. The provisions of this section shall not apply to any special permit authorized by RSA 266:24 issued for farm equipment.

VI. Provided further that a book of 25 "In-Transit" permits may be issued for a fee of \$75. Applicants may request Authorization of an In-Transit permit from the permit office for annual permit supplemental permits and/or single trip permits. Permit fees for single trip permits will be collected in accordance with I and II above for each authorized In-Transit permit.

VII. Provided further that the department may provide specialized engineering review of proposed travel over weight limited posted bridges and/or for supermoves for a fee of \$65/hour.

Source. 1949, 285:1. RSA 263:64. 1971, 345:1. 1972, 55:2. 1979, 220:1. 1981, 146:1, eff. Jan. 1, 1982. 2006, 231:1, eff. July 1, 2006.

Page 4 of 8 3/12/2009, 11:27 AM

# New Hampshire Department of Transportation

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# Oversize and Overweight Permits

# Summary of Adjoining State Permit Fees (current rates)

Single Trip Size Only	<u>NH</u> \$6.00	<u>MA</u> .	<u>ME</u> \$6.00 to \$27.50	<u>VT</u> \$20.00
Single Trip OS or OW or both		\$15.00		
Annual Permits				
Statewide 100 Mile Radius Oversize Only Monthly Oversize Only Annual Add Overweight to OS Annual/month Blanket width and length and < 108,000 #, \$1 fee each additional fleet truck, \$1,000 maximum	\$115.00 \$60.00		\$25.00 \$300.00 \$175.00	\$72.00
< 60,000 # not registered to max. weight <69,000 # not registered to max. weight < 76,000 registered to max. weight < 90,000 # Milk not registered to max. weight < 90,000 # Milk registered to max. weight		<b>\$</b> 300.00		\$115.00 \$260.00 \$10.00 \$310.00 \$285.00 \$7.50 \$350.00
Permit Books (permits per book) Self-permit \$/ea.	\$5.00 (25)		\$75.00 (25)	\$20.00
Overweight Permits           Less than 50,000 #.           50,001 to 60,000 #           60,001 to 70,000 #           70,001 to 80,000 #           70,001 to 80,000 #           80,001 to 90,000           90,001 to 100,000           Each additional 10,000 #           <100,000 # 6 axle	\$5.50 \$6.50 \$7.50 \$9.50 \$10.50 \$2.00 \$12.50 \$14.50 \$14.50 \$14.50		\$6.00 \$8.00 \$10.00 \$12.50 \$15.00 \$18.00 \$21.00	
30,001 to 35,000 # above registered weight 35,001 to 40,000 # above registered weight >40,000 # above registered weight Supermoves and Special Review Engineering Review/Hr Modulars OS and < 150,000 # OS and < 250,000 # OS and >250,001 #	\$40.00		\$21.00 \$25.00 \$27.50	\$300.00 \$800.00 \$2,000.00 \$5,000.00 \$10,000.00

# New Hampshire Permit Fees

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## **Existing and Proposed**

Permit Fee Description	NH Existing	NH Proposed
Single Trip OS Only	\$6.00	\$7.00
Annual Permits		
Statewide	\$115.00	\$140.00
100 Mile Radius	\$60.00	\$75.00
Overweight Permits		
< 50,000#	\$5.50	\$7.00
50,001 to 60,000#	\$6.50	\$8.00
60,001 to 70,000 #	\$7.50	\$9.50
70,001 to 80,000 #	\$8.50	\$11.00
80,001 to 90,000 #	\$9.50	\$12.50
90,001 to 100,000	\$10.50	\$14.00
Each additional 10,000 #	\$2.00	\$2.50
Supermoves and Special		
Review		
Engineering Review/Hr	\$40.00	\$65.00

# New England Permit Fees with NH Fees Existing and Proposed

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Single Trip Size Only	<u>NH Existing</u> \$6.00	<u>NH Proposed</u> \$7.00	<u>MA</u>	<u>ME</u> \$6.00 to \$27.50	<u>VT</u> \$20.00
Single Trip OS or OW or both			\$15.00		
Annual Permits				,	
Statewide	\$115.00	\$140.00			
100 Mile Radius	\$60.00	\$75.00			
Oversize Only Monthly				\$25.00	
Oversize Only Annual				\$300.00	
Add Overweight to OS Annual/month				\$175.00	
Blanket width and length and < 108,000 #, \$1 fee each					\$72,00
additional fleet truck, \$1,000 maximum					\$72.00
< 60,000 # not registered to max. weight					\$260.00
<69,000 # not registered to max. weight					\$10.00
< 76,000 registered to max. weight < 90,000 # all products					\$310.00
< 90,000 # Milk not registered to max. weight					\$285.00
< 90,000 # Milk hot registered to max. weight					\$7.50
< 99,000 # Milk registered to max, weight < 99,000 #					\$350.00
Blanket < 130,000 #			\$300.00	•	4000.00
Permit Books (permits per book)	\$5.00 (25)	\$75.00 (25)	\$500.00	\$75.00 (25)	
Self-permit \$/ea.	<b>4</b> 5.00 (45)	<b>3</b> 75.00 ( <b>2</b> 5)		0.000 (20)	\$20.00
Overweight Permits					
Less than 50,000 #.	\$5.50	\$7.00			
50.001 to 60.000 #	\$6.50	\$8.00			
60,001 to 70,000 #	\$7.50	\$9.50			
70,001 to 80,000 #	\$8.50	\$11.00			
80,001 to 90,000	<b>\$</b> 9.50	\$12.50			
90,001 to 100,000	\$10.50	\$14.00			
Each additional 10,000 #	\$2.00	\$2.50			
<100,000 # 6 axle					
100,001 to 110,000 # 6 axle	\$12.50	\$16.50			
110,001 to 120,000 # 6 axle	\$14.50	\$19.00			
100,001 to 110,000 # 7 axle	\$12.50	\$16.50			
110,001 to 120,000 # 7 axle	\$14.50	\$19.50			
Additional Fee on Toll Road/day				¢7.00	
<5,000 # above registered weight				\$6.00 \$8.00	
5,001 to 10,000 # above registered weight				\$8.00 \$10.00	
10,001 to 15,000 # above registered weight				\$12.50	
15,001 to 20,000 # above registered weight 20,001 to 25,000 # above registered weight				\$15.00	
				\$18.00	
25,001 to 30,000 # above registered weight 30,001 to 35,000 # above registered weight				\$21.00	
35,001 to 40,000 # above registered weight				\$25.00	
>40,000 # above registered weight				\$27.50	
Reviews					
Modular s					\$300.00
OS and < 150,000 #					\$800.00
OS and < 200,000 #					\$2,000.00
OS and < 250,000 #					\$5,000.00
OS and >250,001 #					\$10,000.00
Supermoves and Special Review					
Engineering Review/Hr	\$40.00	\$65.00			

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### NHDOT Historical OS/OW Permit Fees

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Permit/Fee	<u>1982 Fee</u>	2006 Fee	2009 Proposed Fee
Description			
OS Single Trip	\$5.00	\$6.00	\$7.00
Annual Permits			
Statewide	\$100	\$115.00	\$140.00
100 Mile Radius	\$50.00	\$60.00	\$75.00
Permit Books	\$5.00 (25)	\$5.00 (25)	\$75.00 (25)
(permits per book)			
Overweight Permits			
Less than 50,000 #	\$5.00	\$5.50	\$7.00
50,001 to 60,000 #	\$6.00	\$6.50	\$8.00
60,001 to 70,000 #	\$7.00	\$7.50	\$9.50
70,001 to 80,000 #	\$8.00	\$8.50	\$11.00
80,001 to 90,000 #	\$9.00	\$9.50	\$12.50
90,001 to 100,000	\$10.00	\$10.50	\$14.00
#			the second state of the se
Each additional	\$2.00	\$2.00	\$2.50
10,000 #			
Supermoves and			
Special Review			
Engineering			
Review/Hr	\$40	\$40	\$65

### NHDOT Historical OS/OW Permit Fee Income

Year	Income Total
2000	\$423,030
2001	\$436,333
2002	\$404,098
2003	\$400,889
2004	\$442,081
2005	\$437,700
2006	\$392,260
2007	\$368,912
2008	\$433,351
2009 projected	\$378,712
2010 estimated	\$695,379

Page 8 of 8 3/12/2009, 11:27 AM

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# Voting Sheets

#### HOUSE COMMITTEE ON WAYS AND MEANS

#### **EXECUTIVE SESSION on HB 638-FN-A**

- BILL TITLE: increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.
- DATE: 3/18/09

LOB ROOM: 202

#### Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

<u>Motions</u> :	OTP, OTP/A, ITL, Interim Study (Please circle one.) (	RETAIN	$\bigcirc$
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Moved by Rep. Butynski

Seconded by Rep. Johnson

Vote: 10-8 (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:

(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 638 BILL TITLE: increasing the tabaeve two y deducations to ,, cancer plan fund DATE: 3/18/05

LOB ROOM: 202

#### Amendments:

Sponsor: Rep.

Sponsor: Rep.

OLS Document #:

OLS Document #:

Sponsor: Rep.

OLS Document #:

RETAIN

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

Moved by Rep. Butyputhi Seconded by Rep. Jumon Vote: MAT (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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

OFFICE OF THE HOUSE CLERK

2009 SESSION

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Bill #: 13 Title: Tabacco	toy detecting a	
PH Date://	Exec Sess	ion Date: 3, 18, 09
Motion: RETAIN by Butynto	Amendme	ent #:
MEMBER	YEAS	NAYS
Almy, Susan W, Chairman		
Hatch, William A, V Chairman	V,	
Davis, Frank W	V	
Butynski, William, Clerk		
Vachon, Dennis P		
Shattuck, Gilman		
Kelley, John D		
Mack, Ron J		
Johnson, William G		
Price, Susan G	1	
Walsh, Robert M		
Major, Norman L		
Griffin, Mary E		
Lockwood, Priscilla P	· · · · · · · · · · · · · · · · · · ·	
Boutin, David R	· · · · · · · · · · · · · · · · · · ·	
Bettencourt, David J		
Ober, Russell T		
Sapareto, Frank V		
Ulery, Jordan G	· · · · · · ·	
Osgood, Joe		
	10	8
		1

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#### HOUSE COMMITTEE ON WAYS AND MEANS

#### **EXECUTIVE SESSION on HB 638-FN-A**

- BILL TITLE: increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.
- **DATE:** October 28, 2009

LOB ROOM: 202

#### Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

<u>Motions</u> :	OTP, OTPA, ITL, Interim Study (Please circle one.)
Moved	l by Rep. Butynski
Secon	ded by Rep. Boutin
Vote:	18-0 (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: 18-0 - YES

(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 638-FN-A**

BILL TITLE: increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.

**DATE:** October 28, 2009

LOB ROOM: 202

#### Amendments:

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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. Bertyminei
Second	led by Rep. Bouton
	(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:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk

OFFICE (	)F THE	HOUSE	CLERK
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WAYS	AND	MEANS
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Bill #: HB638 Title: Inchein
PH Date:
Motion:
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

Exec Session Date:	10	,28,	09
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Motion: ITL ly Butyutto + Ba	Amendment #:	
MEMBER	YEAS	NAYS
Almy, Susan W, Chairman		
Hatch, William A, V Chairman	V	
Davis, Frank W		
Butynski, William, Clerk		
Vachon, Dennis P	V	
Shattuck, Gilman		
Kelley, John D	V	· · · · · · · · · · · · · · · · · · ·
Mack, Ron J		
Johnson, William G		
Price, Susan G	V	
Walsh, Robert M		
Major, Norman L	V	
Griffin, Mary E		
Lockwood, Priscilla P		
Boutin, David R		
Bettencourt, David F		
Ober, Russell T		
Ş <u>apareto, Frank V</u>	,	
Ulery, Jordan G		
Osgood, Joe		

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TOTAL VOTE: Printed: 1/12/2009

# Committee Report

# CONSENT CALENDAR

November 5, 2009

## **HOUSE OF REPRESENTATIVES**

# **REPORT OF COMMITTEE**

The Committee on <u>WAYS AND MEANS</u> to which was referred HB638-FN-A,

AN ACT increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund. Having considered the same, report the same with the following Resolution: RESOLVED, That it is INEXPEDIENT TO LEGISLATE.

Rep. William Butynski

FOR THE COMMITTEE

Original: House Clerk Cc: Committee Bill File

## **COMMITTEE REPORT**

Committee:	WAYS AND MEANS
Bill Number:	HB638-FN-A
Title:	increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund.
Date:	November 5, 2009
Consent Calendar:	YES
Recommendation:	INEXPEDIENT TO LEGISLATE

#### **STATEMENT OF INTENT**

The contents of this bill were contained in the House version of the budget, therefore this bill was retained so the budget process could be completed.

Vote 18-0.

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Rep. William Butynski FOR THE COMMITTEE

Original: House Clerk Cc: Committee Bill File

#### CONSENT CALENDAR

#### WAYS AND MEANS

HB638-FN-A, increasing the tobacco tax and dedicating certain tobacco tax revenues to the comprehensive cancer plan fund. INEXPEDIENT TO LEGISLATE.

Rep. William Butynski for WAYS AND MEANS. The contents of this bill were contained in the House version of the budget, therefore this bill was retained so the budget process could be completed. Vote 18-0.

Original: House Clerk Cc: Committee Bill File HB 638-FN-A

ITL

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The contents of this bill were contained in the House version of the budget, therefore this bill was retained so the budget process could be completed.

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William Butynski

SuA

# ΜΙΤΤΈΕ DEDADT

	COMMITTEE REPORT
COMMITTEE:	Hame Way + Mean Committee
BILL NUMBER:	HB638-FN-A
TITLE:	micreasing the total and declicating
	certain totateo tar revenie to the comprehensive
DATE:	10/28/109 CONSENT CALENDAR: YES NO
	OUGHT TO PASS
	OUGHT TO PASS W/ AMENDMENT
X	INEXPEDIENT TO LEGISLATE
	RE-REFER
	INTERIM STUDY (Available only 2 <sup>nd</sup> year of biennium)
STATEMENT OF I	tente of this bill were contained in this remain of the budget, therefore this e retained so this budget proceed could
· · · · · · · · · · · · · · · · · · ·	
COMMITTEE VOT	E: 18 to 0
	RESPECTFULLY SUBMITTED,
Copy to Commi     Use Another Re	Rep. M. Minority Report

Rev. 07/30/99

For the Committee