

Bill as Introduced

SB 474-FN-A-LOCAL - AS INTRODUCED

2010 SESSION

10-2801
09/03

SENATE BILL **474-FN-A-LOCAL**

AN ACT changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.

SPONSORS: Sen. Bradley, Dist 3; Sen. Barnes, Jr., Dist 17; Sen. Bragdon, Dist 11; Sen. Carson, Dist 14; Sen. Downing, Dist 22; Sen. Gallus, Dist 1; Sen. Letourneau, Dist 19; Sen. Roberge, Dist 9; Rep. Chandler, Carr 1; Rep. Umberger, Carr 1; Rep. Boutin, Merr 9; Rep. Wendelboe, Belk 1

COMMITTEE: Ways and Means

ANALYSIS

This bill changes the rate of the meals and rooms tax and repeals the meals and rooms tax on campsites.

The bill also requires the governor to reduce general fund appropriations by \$8,000,000 for the biennium ending June 30, 2011.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.

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

- 1 1 Imposition of Tax. Amend RSA 78-A:6, I through II-a to read as follows:
2 I. A tax of ~~[9]~~ **8** percent of the rent is imposed upon each occupancy.
3 II. A tax is imposed on taxable meals based upon the charge therefor as follows:
4 (a) ~~[Four]~~ **Three** cents for a charge between \$.36 and \$.37 inclusive;
5 (b) ~~[Five]~~ **Four** cents for a charge between \$.38 and \$.50 inclusive;
6 (c) ~~[Six]~~ **Five** cents for a charge between \$.51 and \$.62 inclusive;
7 (d) ~~[Seven]~~ **Six** cents for a charge between \$.63 and \$.75 inclusive;
8 (e) ~~[Eight]~~ **Seven** cents for a charge between \$.76 and \$.87 inclusive;
9 (f) ~~[Nine]~~ **Eight** cents for a charge between \$.88 and \$1.00 inclusive;
10 (g) ~~[Nine]~~ **Eight** percent of the charge for taxable meals over \$1.00, provided that
11 fractions of cents shall be rounded up to the next whole cent.
12 II-a. A tax of ~~[9]~~ **8** percent is imposed upon the gross rental receipts of each rental.
13 2 Meals and Rooms Tax; Definition of Hotel; Campsites. Amend the introductory paragraph of
14 RSA 78-A:3, III to read as follows:
15 III. "Hotel" means an establishment which holds itself out to the public by offering sleeping
16 accommodations for rent, whether or not the major portion of its operating receipts is derived from
17 sleeping accommodations. The term includes, but is not limited to, inns, motels, tourist homes and
18 cabins, ski dormitories, ski lodges, lodging homes, rooming houses, furnished room houses, boarding
19 houses, private clubs, hostels, cottages, camps, ~~[campsites,]~~ chalets, barracks, dormitories, and
20 apartments. The term does not include the following:
21 3 Reduction of General Fund Appropriations. For the biennium ending June 30, 2011, the
22 governor shall implement a plan to reduce general fund appropriations by \$8,000,000. Any direct
23 services to New Hampshire citizens shall be excluded from these reductions unless expressly approved
24 by the fiscal committee of the general court. The office of the governor shall provide a quarterly
25 report of reductions made under this section to the fiscal committee of the general court.
26 4 Effective Date. This act shall take effect July 1, 2010.

LBAO
10-2801
12/31/09

SB 474-FN-A-LOCAL - FISCAL NOTE

AN ACT changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.

FISCAL IMPACT:

The Department of Revenue Administration states this bill will decrease state general fund and education trust fund revenue by an indeterminable amount in FY 2011, and each fiscal year thereafter.

This bill directs the Governor to reduce general fund appropriations by \$8,000,000 over the biennium ending June 30, 2011.

There will be no fiscal impact on county and local revenue or expenditures.

METHODOLOGY:

The Department of Revenue Administration states this bill changes the rate of the meals and rooms tax and tax on motor vehicle rentals from 9% to 8% and repeals the meals and rooms tax on campsites. The Department calculates the meals and rooms rate change will decrease state revenue by approximately \$30.1 million in FY 2011 and an indeterminable amount in each fiscal year thereafter. The majority of the decrease will be to state general fund revenue, but the tax portion on motor vehicle rentals will decrease education trust fund revenue. The Department using FY 2008 meals & rooms tax collections as the base, estimates the tax rate change will decrease meals & rooms tax revenue by \$26 million in FY 2011. The Department estimates eliminating the meals & rooms tax on campsites will decrease state general fund revenue by \$4.1 million in FY 2011. The Department did not make any projections beyond FY 2011. The Department can administer this bill within their existing budget.

The Office of Legislative Budget Assistant states that this bill directs the Governor to implement a plan to reduce general fund appropriations by \$8 million over the biennium ending June 30, 2011. The bill states that these reductions shall exclude any direct services to New Hampshire citizens unless expressly approved by the Fiscal Committee. Further, the Governor shall provide quarterly reports of reductions made to the Fiscal Committee.

Amendments

Sen. Gilmour, Dist. 12
Sen. Bradley, Dist. 3
March 1, 2010
2010-0857s
09/10

Amendment to SB 474-FN-A-LOCAL

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

2

3 AN ACT repealing the meals and rooms tax on campsites.

4

5 Amend the bill by replacing all after the enacting clause with the following:

6

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8 RSA 78-A:3, III to read as follows:

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

15 2 Effective Date. This act shall take effect July 1, 2010.

Amendment to SB 474-FN-A-LOCAL
- Page 2 -

2010-0857s

AMENDED ANALYSIS

This bill repeals the meals and rooms tax on campsites.



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12 cabins, ski dormitories, ski lodges, lodging homes, rooming houses, furnished room houses, boarding
13 houses, private clubs, hostels, cottages, camps, [~~campsites,~~] chalets, barracks, dormitories, and
14 apartments. The term does not include the following:

15 2 Effective Date. This act shall take effect July 1, 2010.

Amendment to SB 474-FN-A-LOCAL
- Page 2 -



2010-0890s

AMENDED ANALYSIS

This bill repeals the meals and rooms tax on campsites.

Committee Minutes

**AMENDED
SENATE CALENDAR NOTICE
WAYS AND MEANS**

Printed: 02/03/2010 at 2:31 pm

- ✓ Senator Bob Odell Chairman
- ✓ Senator Lou D'Allesandro V Chairman
- ✓ Senator Harold Janeway
- ✓ ~~Senator~~ Deborah Reynolds
- ✓ Senator Peggy Gilmour
- ✓ Senator Michael Downing
- ✓ Senator Jeb Bradley

For Use by Senate Clerk's Office ONLY	
<input type="checkbox"/> Bill Status	
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<input type="checkbox"/> Calendar	
Proof: <input type="checkbox"/> Calendar	<input type="checkbox"/> Bill Status

Date: February 3, 2010

HEARINGS

Tuesday

2/9/2010

WAYS AND MEANS

SH 100

10:15 AM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

Comments: THE PURPOSE OF THIS AMENDED NOTICE IS SIMPLY TO CHANGE THE ORDER IN WHICH WE WILL HEAR THE BILLS.

- | | |
|--|--|
| <p>10:25
10:15 AM SB474-FN-A-L</p> <p>10:30 AM SB476-FN-A</p> <p>10:45 AM SB473-FN-A</p> | <p>changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.</p> <p>clarifying the business profits tax deduction for reasonable compensation.</p> <p>making distributions from limited liability companies, partnerships, and associations subject to the interest and dividends tax only if they have transferable shares, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.</p> |
|--|--|

Sponsors:

SB474-FN-A-L

Sen. Jeb Bradley
Sen. Michael Downing
Rep. Gene Chandler

Sen. John Barnes, Jr.
Sen. John Gallus
Rep. Karen Umberger

Sen. Peter Bragdon
Sen. Robert Letourneau
Rep. David Boutin

Sen. Sharon Carson
Sen. Sheila Roberge
Rep. Fran Wendelboe

SB476-FN-A

Sen. Jeb Bradley
Rep. Gene Chandler
Sen. Sharon Carson
Sen. Sheila Roberge

Rep. David Boutin
Rep. Norman Major
Sen. Michael Downing

Rep. Fran Wendelboe
Sen. John Barnes, Jr.
Sen. John Gallus

Rep. David Hess
Sen. Peter Bragdon
Sen. Robert Letourneau

SB473-FN-A

Sen. Jeb Bradley
Rep. Gene Chandler
Sen. Peter Bragdon
Sen. Michael Downing

Rep. Fran Wendelboe
Rep. Norman Major
Sen. Sharon Carson

Rep. David Boutin
Sen. John Gallus
Sen. John Barnes, Jr.

Rep. David Hess
Sen. Sheila Roberge
Sen. Robert Letourneau

Gail Brown 271-3076

Sen. Bob Odell

Chairman

Ways & Means Committee

Hearing Report

TO: Members of the Senate

FROM: Sonja Caldwell, *Legislative Aide*

RE: Hearing report on SB 474-FN-A – *changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.*

HEARING DATE: February 9, 2010

MEMBERS OF THE COMMITTEE PRESENT: Senator Odell, Senator D'Allesandro, Senator Janeway, Senator Reynolds, Senator Gilmour, Senator Downing, Senator Bradley

MEMBERS OF THE COMMITTEE ABSENT:

Sponsor(s): Sen. Bradley, Dist 3; Sen. Barnes, Jr., Dist 17; Sen. Bragdon, Dist 11; Sen. Carson, Dist 14; Sen. Downing, Dist 22; Sen. Gallus, Dist 1; Sen. Letourneau, Dist 19; Sen. Roberge, Dist 9; Rep. Chandler, Carr 1; Rep. Umberger, Carr 1; Rep. Boutin, Merr 9; Rep. Wendelboe, Belk 1

What the bill does: This bill changes the rate of the meals and rooms tax and repeals the meals and rooms tax on campsites.

The bill also requires the governor to reduce general fund appropriations by \$8,000,000 for the biennium ending June 30, 2011.

Who supports the bill: Due to the volume of those who signed in, please refer to sign in sheets

Who opposes the bill: Please refer to sign in sheet

Summary of testimony received

Senator Bradley

His district includes the lakes region, whose hospitality industry is the lifeblood of the district. The bill repeals the 1% increase in the rooms and meals tax as well as repeals the addition of campsites under the tax. Campsites were subject to the largest single tax hike on any entity in the state's history. They went from not being taxed to a 9% tax. It is noteworthy that rooms and meals is off by the largest amount in actual dollars of any tax. It is off 14.7%, which may be attributable to the economy or lack of snow, or may also be an erosion of our competitive position with other states. The tax impacts the ability of our state to attract the types of events that help fund rooms and meals, such as weddings, vacations, etc. We've made NH less competitive and rooms and meals revenue is suffering. Lowering the tax will improve our competitive position. This is paid for with language similar to what was inserted into the budget, authorizing the governor to make cuts to pay for the projected \$8 million revenue loss.

Senator Janeway asked if he had any data from Maine, Vermont or Massachusetts on their rooms and meals revenue.

Senator Bradley said he didn't know that.

Rep. Fran Wendleboe

The tax increase was onerous on campgrounds who had already taken bookings, done budgets and then had to tell people they owed an additional 9%. There was a decision it was not retroactive so those who paid in advance didn't have to pay. MA does tax campers at 5%. Someone from Campton told her they had to pay 9% on electric bill. Many things were triggered by this. She thinks its time to look at this as a partnership - we've ignored state employees - wants to turn to them for ideas and solutions - shouldn't be solely on shoulders of the Governor in terms of making cuts to pay for this.

Gregg Pitman - NH Campground Owners Assoc

Represents over 170 public and private campgrounds

Strongly in support of the bill

Reasons why they want campgrounds removed from the tax:

1. Camping is recreation, not lodging. Its like going skiing or golfing. Campground owners maintain land so people can bring their own equipment and use the facilities. He also noted that RV owners pay taxes for registration.
2. No public hearings. Campgrounds were not invited to the discussion. Only option was to protest. He believes this is taxation without representation. Campers are frugal people - they do it because its affordable, now they have less money to spend, it's a trickle down effect.

We've removed the NH advantage, when they see that neighboring state's tax is less, we lose advantage. Our campsite tax is one of highest in country. Campsite tax has prevented owners from increasing their rates. They have less money to spend on maintenance and capital improvements.

Senator Gilmour asked how his members notified potential campers of the rate increase.

Mr. Pitman said he heard it on news, notified regional directors, who told campgrounds who then took it upon themselves to notify their campers because if they made reservations and paid up front by July 1, they could avoid the tax. In 2009 weather was number reason reservations were down and the tax was number two reason.

Senator Odell asked what the tax rate is in other states

Mr. Pitman said Vermont's tax rate is complex and he doesn't understand it – it's based on the amenities you purchase when you come into campground, but it's close to NH. Maine's campground tax is less than their rooms and meals, and Massachusetts is 5 or 6%.

Senator Odell said he had several meetings with Mr. Pitman and his association was initially divided on whether or not to accept this, but decided to go for the repeal. One of the reasons he heard for accepting it was campgrounds already started to impose it and some of the money was going toward travel and tourism, for campground specific promotion.

Mr. Pitman said that is right - there is more money coming in to promote tourism in NH, but he added that it doesn't make up for campers paying the tax. He would rather them not pay the tax and be able to increase their rates. He said they already put a good percentage of money they make into marketing.

Henry Veilleux - Lodging and Restaurant Association

Supports bill

He doesn't know how much the drop was caused by the economy or the tax.

They have no data on that.

They hear that the increase has limited their ability to recover their increased costs. Some of those costs were legislatively enacted, such as a food license fee and a liquor mark up, as well as the minimum wage increase. He said the increase on the tip wage really impacted them. Fuel and food cost increases also played a role. In this economy many of them have to offer discounts to get people in the door.

Senator Janeway – asked if he had any data on the revenue decline that Senator Bradley had referenced.

Mr. Veilleux said there has been some trading down to lower priced restaurants, while some of the mid range restaurants are doing ok. Lakes region was hard hit. Seacoast has done ok. Just anecdotal.

Senator Janeway asked wouldn't that indicate its economic rather than the 9% tax.

Mr. Veilleux said he didn't have any data to suggest it was the 9% tax.

Senator Downing asked if any of his members have indicated that 9% vs. 6% creates problems in the border towns.

Mr. Veilleux said they have had some customers comment about the 9%. He thinks its just the mentality that it was increased but has no data

Senator Odell asked if NH has been disproportionately behind this year.

Mr. Veilleux said he could get that for the committee.

Steve Jesseman - Littleton KOA

Owns campground - Littleton KOA

Supports bill

Campgrounds do not provide a room. He has paid his property taxes. RV owners pay tax to register. He thinks this is double taxation. He informed campers of the new tax when he rang them up after July 1. We promote other venues to get people to come to the campground and then go to other places. Now they cant afford to go to other attractions.

Tom Thompson

Does not have a campground

Is opposed to new taxes.

Many campground owners are getting a double whammy because many of them are LLCs.

He thinks its insane to charge campers a 9% tax when they bring their own bedroom, own kitchen, and own meals. He also noted that campers bring in revenue to other businesses in the community.

Laurie Bonica

In support of bill

Tamworth camping area

Owned since 1983 - 100 site campground. Camping brings families together. She thinks DRA projections are wrong and that there's no way to measure negative consequences of this tax. We don't know how many families went to other states or stopped camping.

They have a northeast campground meeting in march and will find out what's happened in other states. For ever dollar spent on campsite, a family spends 6\$ in the immediate community. She said she could provide long

ranging statistics on occupancy. She offered a bottle bill as a suggestion for where can we get the money from to replace the tax.

Senator D'Allesandro said he appreciated her talking about way to replace the money. If you take away dollars, you have to replace it. He thanked her for bringing an idea forward.

Senator Odell said if she could give us the statistics and what happened across the country in 2009, it would be helpful to have that information.

Sylvia Leggett

Owner of Roberts Kuell Campground in Alton, NH

NH Institute for Studies at Plymouth in 2007 concluded that - 10.8% of visits to NH were to a camping area. The average stay was 4.8 nights. Each visit included a party of 3.5 people. They spent \$44.80 per person per day or \$146 dollars per day per party, 25% of which was related to camping and 75% to dining out, etc.

10,600 overnight camping sites. Open season is 150 days. Occupancy rate is 30% over the season.

\$75 million spent by campers for the season

She thinks we could have lost \$10- 20 million in revenue due to the tax.

She doesn't think the DRA estimate of \$4 million is accurate.

She said she hopes the committee will consider this bill a revenue generator and not one that will decrease revenue.

Sam Langley

Opposed to the bill

Doesn't believe the state has the revenue in these times to meet the needs that the state needs to meet. He could support bill with changes . He would suggest removing campgrounds from taxation on rentals of periods greater than 30 days and instead taxing those who camp for short periods. His 2nd change would be to put a sunset provision on these taxes, this would allow time to study the revenue and still get the revenue we need right now. He also suggested removing section 3.

Senator Odell closed the hearing

Date: February 9, 2010
Time: 10:25 a.m.
Room: State House Room 100

2/9/10

The Senate Committee on Ways and Means held a hearing on the following:

SB 474-FN-A-L changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.

Members of Committee present: Senator Odell
Senator D'Allesandro
Senator Janeway
Senator Reynolds
Senator Gilmour
Senator Downing
Senator Bradley

The Chair, Senator Bob Odell, opened the hearing on SB 474-FN-A-L and invited the prime sponsor, Senator Bradley, to introduce the legislation.

Jeb E. Bradley, D. 3: Good morning, Senator Odell, Senator D'Allesandro and members of the Committee. It is a pleasure to be here today. I am Jeb Bradley. I represent Senate District 3 and am obviously here in support of SB 474.

When you represent District 3, which encompasses the Lakes Region and much of the Mount Washington Valley, you represent New Hampshire's hospitality industry, which is the lifeblood of my district and certainly the lifeblood of all of the Lakes Region and the North Country.

I am here today to ask that we consider repealing the 1% increase in rooms and meals tax from 8 to 9%, as well as repeal the addition of campsites under the auspices of the rooms and meals tax. My understanding of the addition of campsites is that it would be the largest single tax hike on any entity in our state's history going from not being taxed to a tax rate of 9%.

We all follow the revenue picture very carefully. We get summaries every month from the Department of Revenue Administration. Commissioners

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come in to talk to us. It is noteworthy that the rooms and meals revenue is off by the largest amount in terms of actual dollars of any of the revenue sources in this state and it is the second largest percentage. So far, year to date, rooms and meals revenue is off 14.7%. Why? It may be the economy. We all know how difficult it is. It may be the lack of snow. I would wish that there was more snow and I think the ski areas would, too. But, it may also be that we have significantly eroded our competitive position vis-à-vis other states.

That competitive position, I will be the first to admit, is not going to impact most people who casually go out to dinner once in a while. But, what it does impact, and my district certainly will feel the brunt of this, are the ability of our state to attract the types of hospitality events that help fund our rooms and meals revenue. Weddings, tours, conventions, other lodge functions, vacations.

We have made New Hampshire less competitive and I would argue that our rooms and meals revenues are suffering as a result. We have added campsites to the rooms and meals tax and the people that I have spoken to and, granted, this is somewhat anecdotal as opposed to a comprehensive industry study, have also said that their visitation is off. Again, is that the economy or the terrible weather last summer, or is it the new tax? We don't know. I would submit to you that lowering this tax will improve our competitive position and may well improve our revenue picture.

This bill is paid for at the end with language that is similar to language that was inserted into the budget at the end of the process which authorizes the Governor to make necessary cuts to pay for the \$8 million of revenue lost.

Thank you very much.

Senator Bob Odell, D. 8: Thank you, Senator Bradley. Questions of Senator Bradley? Senator Janeway?

Senator Harold Janeway, D. 7: Thank you, Mr. Chairman. Good morning. Do you have any comparable data from Vermont or Maine or Massachusetts on their rooms and meals?

Jeb E. Bradley, D. 3: I believe that the states around us are less. I believe that Massachusetts is at 5 or 6%; Maine is at 7%; Vermont I'm not certain of. In terms of the overall rate.

Senator Harold Janeway, D. 7: I meant how their revenue...

JEB
ROB

Jeb E. Bradley, D. 3: That, Senator, I do not know.

Senator Bob Odell, D. 8: Any other questions? If not, thank you very much.

We have a number of people that have signed up. I am going to try to go through and indicate those that have suggested that they have signed in and whether or not there are speaking.

Ken Smith, Cornerstone Action is in support of the bill, but does not wish to speak. Robert Silva from Tenth Amendment New Hampshire signed in in favor, but does not wish to speak. Senator Gallus, District 1, signed in in support, does not wish to speak. Chris Williams, Greater Nashua Chamber of Commerce in support, does not wish to speak. Hollis Austin signed in for himself in favor, but does not wish to speak. Andrew Steinberg from Newport, I think, signed in, Crow & Nest Campground, signed in in favor, does not wish to speak. Tim Carter, Tim Carter Builder, signed in, but did not indicate whether he wished to speak or not. Louise Dreyer signed in on her own behalf in support, does not wish to speak. Ann Bellamy signed in for herself in favor, but does not wish to speak. Senator Jack Barnes, District 17, signed in in support, does not wish to speak. David Geisinger, D&J Consulting, signed in in favor, does not wish to speak. Laurie McGrath from Still Mac Development, signed in in favor, but does not wish to speak. Ron Ellis from REC LLC signed in in favor, does not wish to speak. Karen Umberger, Carroll County District 1, Representative, signed in in favor, does not wish to speak. Peter Graham signed in on behalf of himself in support, does not wish to speak. Gary Mariceau from Mi-Te-Jo Campground (I may be off on some of these) signed in in support, does not wish to speak. James Keefe signed in on his own behalf in support, does not wish to speak. Marc Foster signed in in favor, does not wish to speak. Joe Nelson from RPOA has signed in in support, does not wish to speak. Penny Bouce signed in in support. Do you wish to speak? Okay. Kenneth DeGeorge signed in in favor, but does not wish to speak. I am going to say Kit is signed in in support, does not wish to speak. Lynn Peters signed in in support, does not wish to speak. Stuart Trachy signed in in support from the New Hampshire Grocers Association, does not wish to speak. Tom Christenson signed in on his own behalf, does not wish to speak, in support. Jim Bonito, Bonito & Foster Masonry signed in in support, does not wish to speak. Senator Bob Letourneau, District 19, signed in in support, but does not wish to speak. Senator Downing signed in in support, does not wish to speak. Brian Tilton signed in on his own behalf in support, does not wish to speak. Bill Tobin, Belknap signed in in support, does not wish to speak. Laurie Sanborn signed in for herself in support, does not wish to speak. Representative Gene Chandler did not indicate whether he wanted to speak or not. A M. Sanborn

signed in in support, does not wish to speak. Mary Fenton signed in in support, does not wish to speak. Peter Bailey signed in on his own behalf, but did not indicate he wished to speak. Mark Warden, New Hampshire Liberty Alliance, signed in in support, does not wish to speak. Tom Christenson signed in in support, but does not wish to speak. Tom Thomson, in support and wants to speak. So, I think I've got those who do not wish to speak and there are a number of people that want to speak.

I will invite a co-sponsor, Representative Fran Wendelboe, to speak. Good morning, Representative.

Representative Fran Wendelboe: Good morning, Senator. For the record, my name is Fran Wendelboe. I represent Belknap County District 2 and I am the co-sponsor of SB 474.

I first want to mention the mindset that I think these tax increases have on our tourism industry when people read about the fact that it is going up. It was particularly onerous on the campgrounds who had already taken bookings for the season, had already had people in many cases paid in full and it sent them into an absolute panic of how could they tell people once they had arrived and already done their budgets that they would have to pay an additional 9%, potentially, then removing 9% of their spendable income that they were going to spend in other businesses in New Hampshire. Fortunately, there was a decision that it would not be retroactive, that it would only be for people who had not reserved and paid in advance. Those who were unfortunate enough that didn't pay in advance, or had just, last minute, decided let's go camping this weekend were hit by it. How many of those people that said let's go camping this weekend thought, we're going to get hit with that new 9% tax? Maybe we will go to Massachusetts where it is only 5% instead.

I also had a campground call me early on from Campton and they told me that they had been notified by DRA, and as far as I know has not been changed, that they would also have to pay 9% on their electric bill. This particular campground has seasonal rentals that do not exceed more than six months so that they could not come under this taxation because of the more than a half-year residency. But, that they would take their electric bill every month and divvy it up and give each campsite an electric bill for their portion. They were notified that that would be considered as taxable and that they would have to collect 9% on that electric bill as well.

So, there were many things that were triggered by this late night last minute without public hearing and input from the communities and businesses to be

JMB

able to come and talk about the problems and the impact that would be on their industry.

As to the fiscal note and the suggestion of the Governor, through executive order, make some cuts, on a personal note, I think it is time for us to look at this as a partnership. I think we have ignored one of the best resources that we have in this state and that is our state employees. I keep hearing that our state employees came to the table with significant savings for the state and don't feel that they were really listened to. I would like to turn to our state employees for ideas and solutions. How we, working together, can come up with this. It shouldn't be solely on the shoulders of the Governor. I think it is on the shoulders of all of us to do this and make the necessary reductions in spending so that we are not cost shifting to our very challenged businesses to take up the slack because we haven't tightened our belts the way our citizens and our businesses have had to.

Thank you.

Senator Bob Odell, D. 8: Thank you for your testimony. Questions for Representative Wendelboe? Seeing none, thank you very much. I will call on Gregg Pitman with the New Hampshire Campground Owners Association.

Gregg Pitman: Thank you, Senator and good morning.

Senator Bob Odell, D. 8: Good morning to you.

Mr. Pitman: For the record, my name is Gregg Pitman. I am Executive Director of the New Hampshire Campground Owners Association, representing over 170 public and private campgrounds in the State. We are strongly in support of SB 474 and there are a number of reasons that we would like to see campsites removed from the tax.

Number one, and this argument has been on the table back in the 1990s when this tax first came about, or the idea of this tax first came about. The argument is that camping is recreation. It is not lodging; it is recreation. It is like going skiing; it is like going golfing. Golf courses and ski areas maintain their land so that people can bring their own equipment and use those facilities. Campgrounds are no different. People maintain the land. Campers bring with them their housing, their way to make meals. Those RVs pay taxes for registrations. If a camper goes into the campground and buys a meal, then they are going to pay that 9% for a prepared meal. But, by and large, most of them will have paid for their units, a tax on registration for their unit, and we feel it is unfair for them then to be taxed again another 9% on top of that.

Our second argument is that there were no public hearings. Campgrounds were not invited into the discussion back in the spring and going into June and the only opportunity campground owners had and campers had in this state to talk about this was to protest in front of the state house and come and listen. No opportunity for public discourse on what was going to happen to them. I call this taxation without representation.

Campers are frugal people. They are going camping because it is an affordable way for them to have a vacation and then we go and increase from zero to 9%, the largest tax increase on anyone in the state of New Hampshire. Campers then have less money to spend. There is a trickle down effect in our economy and all the communities where campers go because, not only are they camping, but they are going outside of the campground to visit local attractions and to restaurants and gas stations and convenience stores. They now have less money to affect those businesses in the local communities.

I strongly agree that we removed the New Hampshire advantage. When campers look around at neighboring states and see that the tax on campsites is less, then New Hampshire no longer has that advantage. We hold New Hampshire up as a tax free state. Sure, you can come here and spend money and we will not tax you on some of the goods that you buy, but if you want to come and camp here, then we are going to tax you for that. So, I think that the advantage that we have had in tourism, especially in camping, has gone away. New Hampshire's campsite tax is now one of the largest in the country; not the largest, but one of the largest. This is not an advantage any more to come camping in New Hampshire.

The campsite tax has also prevented our campground owners from increasing their rates. In 2010, campground owners feel they can't increase their rates where campers are now being charged an additional 9%. By not increasing their rates, they have less money to spend on maintenance and capital improvements to stay in business at this point in time.

I feel that it is important that we really look at this situation, that you see camping as recreational, not lodging, and that we strongly consider removing campsites from the rooms and meals tax. I will take any questions if you have any.

Senator Bob Odell, D. 8: Questions for Mr. Pitman? Senator Gilmour?

Senator Peggy Gilmour, D. 12: Thank you, Mr. Chairman. Thank you for your testimony. I'm a long-time camper in most of the states in the country.

LJB

I am interested in how your members notified the people that paid the potential rate increase.

Mr. Pitman: Back in early June, going into July when we were notified, and I learned this on the news. I was out visiting campgrounds, which I do all summer. I visit every one of our member campgrounds. I woke up in the morning, I turned on the news and there it was. That was the first time I had heard that our government here in New Hampshire was going to put through a 9% tax.

I quickly notified all of our regional directors, who then quickly notified all of the campgrounds, who then took it upon themselves to contact all of their campers to let them know this was coming about. Especially because, if they had made reservations or were going to make reservations prior to July 1st, they could save by having paid that up front. So, they did their best to notify everybody about the impact.

What is happening now is, as we're into the 2010 reservation season, I have done a survey with all of our members. They would say that in 2009, the weather was the number one factor that reservations were down and taxes a close second. In 2010, right now, reservations are not coming in as they had a year ago and they are saying number one reason is the 9% tax. We have taken away that advantage and, in this economy, as people are carefully looking around as to where they are going to spend their money, New Hampshire may not be their first choice any more.

Senator Peggy Gilmour, D. 12: Thank you.

Senator Bob Odell, D. 8: Further questions for Mr. Pitman? Do you know what the rate is, the tax rate in the other states that surround us?

Mr. Pitman: Vermont has a funny tax rate. I was at a hearing back in the fall and I don't understand it, but they tax in different ways. The tax is close to what New Hampshire is, but it is done on the amenities that you purchase when you come into a campground. Maine has, I think it is 6%. I heard 7% mentioned this morning, but I know that they fought that a year ago. The campsite rate in Maine is less than the rooms and meals tax for hotels in Maine. Massachusetts is at 5 or 6%. But, we are the highest.

Senator Bob Odell, D. 8: Mr. Pitman, you and I have had two meetings, I think, dealing with this tax. At the time, your Association was divided as to whether to accept this tax and go forward and make sure that we protected the long-term camper, I think, 185 days and then the decision was made by the Association to go for an appeal and not go for the acceptance. One of the

RUB

reasons that I think I heard for accepting the tax, I'll call it, is that the campgrounds had already started to impose it, I'll call it, and then the second part was that some of the money was going to be designated to travel and tourism and this might be the first initiative to actually have money used in advertising and marketing campgrounds specifically. Am I correct on that? Or camping specifically?

Mr. Pitman: Right. There is more money coming into travel and tourism to promote tourism in New Hampshire. Part of that is that, back in the summer, travel and tourism did take out some ads on the internet specifically for camping. So, it has had an impact that way. When I survey our members and say, you're seeing an impact in advertising dollars from the State of New Hampshire, does that make up for your campers paying 9%? The answer is no. We would rather have our campers not pay 9%, have the ability to increase our rates a little bit, make some more money that we can put back into our businesses than to give that money to the state. It will trickle down in small amounts to help our advertising.

We already, as an association, put a good percentage of the money that we make each year into marketing camping, not only for private campgrounds, but also for the state for public campgrounds, too. As I travel around and I'm doing camping and RV shows all over New England right now. Our booth is a double booth that sells not only camping, but it sells tourism. It sells coming to New Hampshire as a destination and camping as your means of recreating here.

Senator Bob Odell, D. 8: One final question for me. Define the public versus private campgrounds. You represent public campgrounds. Would that be like the state campgrounds?

Mr. Pitman: Right. The state campgrounds are affiliate members of the Association. They have been for quite a while now and the federal campgrounds, which are the White Mountain National Forest campgrounds, are affiliated with us, too.

Senator Bob Odell, D. 8: Any other questions? Seeing none, thank you very much for being here and thank you for your testimony.

Mr. Pitman: You're welcome.

Senator Bob Odell, D. 8: I will now call on Henry Veilleux from the New Hampshire Lodging & Restaurant Association. Good morning, Mr. Veilleux.

JVB

Henry Veilleux: Good morning, Mr. Chairman and members of the Committee. For the record, my name is Henry Veilleux and I'm here on behalf of the New Hampshire Lodging & Restaurant Association, which supports SB 474.

I don't have studies for you or data that would suggest that the increase of 1% to 9% caused X amount of revenue to drop from the industry. We don't know how much was just caused by the general economy and how much was caused by the rooms and meals tax increase. But, what I do have for you today is what we hear from members of the Association and that is that the increase certainly has limited their ability to recover their increased costs, and they have seen increased costs over the past few years and some of those costs were legislatively enacted costs over the past few years.

Last session, the food license fee from the Department of Public Health was increased so their food license fees were increased. The Legislature directed the Liquor Commission to increase revenue and our liquor mark-up was increased. The unemployment trust fund is about bankrupt and so those taxes needed to be increased. So, the unemployment tax was increased, which again had to be. A couple of years ago, the minimum wage was increased and many of the employers in the industry already pay more than the minimum wage, but where it impacted them was on the tip wage. That really impacted their labor costs. And those are just government driven increases in costs and not the market costs, fuel prices, food prices.

So, while they have increasing costs, certainly the increase in the rooms and meals tax limited their ability to increase their prices to recover those costs because, in this economy, many of them are having to discount to get people in the door, offering coupons, offering second night half off or whatever. So, they are discounting at the same time they have these increasing costs. So, if SB 474 was to pass, certainly it would give them more of an ability to recover for their own costs.

But, what are they doing now today? They are extending their lines of credit. They are doing a lot of things themselves. I was in touch with Nancy Henderson from the Sunset Hill House in Sugar Hill, who wanted to come here today, but she is changing beds. She is one of the staff now. She has been hit hard up there. So, that is what they are doing now. They are dealing with trying to get over this challenging time and if SB 474 was to pass, it certainly would help them out.

That's all I have today. Thank you.

JMB

Senator Bob Odell, D. 8: Thank you for your testimony. Any questions for Mr. Veilleux? Senator Janeway?

Senator Harold Janeway, D. 7: Thank you, Mr. Chairman. Good morning.

Mr. Veilleux: Good morning.

Senator Harold Janeway, D. 7: Senator Bradley referenced the revenue decline. Do you have any data that could shed further light on that in terms of rooms rented or number of meals served? Anything that is hard or anecdotal? Is it trading down from a \$50 meal to a \$25 meal or are people just not showing up?

Mr. Veilleux: I think, as you said, there has been some trading down. The higher priced restaurants certainly have been hurt. Some of the mid-range restaurants are doing fine. As far as lodging, there are pockets around the state where it has been really bad. The Lakes Region, for some reason, has been really hard hit. The Seacoast area, I think, has done okay. But, if you are in one of those pockets where it is real tough, you certainly are hanging on by your fingernails right now. Just anecdotally.

Senator Harold Janeway, D. 7: Follow up?

Senator Bob Odell, D. 8: Follow up, Senator Janeway.

Senator Harold Janeway, D. 7: Wouldn't that anecdotal as it is indicate that it is primarily economic rather than the 8% or 9%?

Mr. Veilleux: As I said, I don't have any data to suggest that it was the increase that caused that. It could very well be the economy. But, certainly, they are all having trouble recovering their costs right now and they are going more on credit trying to get through these times and passing 474 maybe would help some of them that are really on the brink.

Senator Bob Odell, D. 8: Senator Downing?

Senator Michael W. Downing, D. 22: Thank you, Mr. Chairman. Mr. Veilleux, have any of your members indicated, especially where I represent some of the border communities, I have heard a lot of talk that 9% versus 6% creates some real problems. Have your members indicated any problems?

Mr. Veilleux: You know, they have had customers come in and say, wow, it is 9% when it was increased. I think just the mentality that it was increased

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has had an impact. But, I don't, again, have any hard data to present to the Committee.

Senator Michael W. Downing, D. 22: Thank you.

Senator Bob Odell, D. 8: When you look at the statistics from the National Restaurant Association, has New Hampshire been disproportionately behind this year versus '09?

Mr. Veilleux: I can get that for you. I will get that for you. We do share quite a bit of information with the NRA, the National Restaurant Association and they can get us that information. Sorry I didn't bring it this morning.

Senator Bob Odell, D. 8: Thank you very much. Any other questions? If not, thank you for being here today.

I will now call on Steve Jesseman from Littleton KOA and self. Good morning, Mr. Jesseman.

Steve Jesseman: Good morning. Thank you for giving us a chance to speak to a bill before it is passed and put into the budget. I may sound a little bitter; I will try to temper my tone. I represent myself. I have owned a campground in Lisbon, New Hampshire, the Littleton KOA and I obviously support this bill.

I hope that I can assume that you have all read all the previous testimony that has been given about this bill, about this tax. I guess I can assume that, but we all know what happens sometimes with 2,000 page bills that don't get read and try to get passed. This current administration has led us down the path of taxing and spending, money grabbing against small businesses.

Senator Bob Odell, D. 8: I think, Mr. Jesseman, we want to confine our conversations this morning to the specifics of the bill.

Mr. Jesseman: Okay. I have owned a campground and run a campground. It sounds like we're having some common sense here, but I would like to remind you that campgrounds do not provide a room. We do provide a parking spot or a square of dirt to put a tent on. I have already paid my property taxes, which are plenty high. RV owners have paid their tax when they register their camper. I think this is double taxation.

To address your question, the people that came into my campground after July 1st when I rang them up at the desk, I said, well, there is a 9% tax now. That's how I informed my campers that there was a new 9% tax. The 9% tax

JJB

prevents people from going out and having discretionary income to eat, buy gas, buy liquor and visit all the other venues. We in the camping industry, we promote every other venue that there is to get people to come to our campgrounds to go visit those other venues. So, if people are hit with more taxes, they are unable to spend their money elsewhere and they end up sitting around my campground and drinking and getting in trouble, whatever. You know what I mean.

Senator Bob Odell, D. 8: Is that an advertisement of your campground?

Mr. Jesseman: No. Anyways, the 9% tax, I am in support of this bill and I think it should be gotten rid of and I would be happy to answer any questions.

Senator Bob Odell, D. 8: Any questions for Mr. Jesseman? Senator Gilmour?

Senator Peggy Gilmour, D. 12: Thank you, Mr. Chairman. First, I hope they bought what they are drinking at New Hampshire state liquor stores.

Mr. Jesseman: More than likely because it is cheaper than other states.

Senator Peggy Gilmour, D. 12: My real question was, just because I don't know, are the KOA camp.

Mr. Jesseman: Campgrounds.

Senator Peggy Gilmour, D. 12: No, the cabins.

Mr. Jesseman: Cabins.

Senator Peggy Gilmour, D. 12: Are they subject to tax?

Mr. Jesseman: We have always paid tax on the cabins. Yes. And, not on the sites, the other sites. That's part of it. I have heard the opinion said if it had gone through the proper channels and everybody had a say and we could discuss it and they imposed a tax that was smaller. Because we know, once it is in there, they are just going to increase it and increase it. That's the thing we're worried about. Getting their foot into with another tax and another tax and another tax.

Senator Bob Odell, D. 8: Other questions for Mr. Jesseman? Seeing none, thank you very much for being here.

Mr. Jesseman: Thank you.

Senator Bob Odell, D. 8: I call on Mr. Tom Thomson here to speak in favor for himself.

Tom Thomson: Thank you, Mr. Chairman and Committee members. For the record, my name is Tom Thomson from Orford. I will tell you that I do not have a campground. We do have a couple in Orford. But, I'm here, which might surprise some of you, but I am opposed to new taxes. This is one of those new taxes.

Many of the campground owners in New Hampshire are getting a double whammy here because many of them are LLCs and I will be back to speak about that. But, this campground tax, if you stop and think about it, is insanity. Attaching a tax. Where I have a camper, I have my own bedroom, I have my own kitchen, I have my own food, I prepare my own meals. How insane is that to impose a 9% tax on these folks and it is a recreation that brings in lots of money for other businesses within the community?

I also, as a private landowner in New Hampshire, open and share my lands with the State of New Hampshire. Recreation, as you know, is one of the largest engines that drives our economy, particularly in the North Country. I don't get a nickel for opening and sharing my land. I enjoy doing it. My family enjoys doing that. It brings in millions in just the snowmobiling. A study was done by two professors at the Plymouth University. It brings in, in a twelve-month period, direct and indirect, \$1.2 billion into this state. Landowners open and share their lands for almost all of the trails that crisscross this state – almost 7,000. What if I put a 9% tax of my own or charged snowmobilers to cross my property? How would the State feel about that? I think I know the answer.

The point is it is not about taxing; it is about spending. Stop the spending here in Concord. Thank you.

Senator Bob Odell, D. 8: Thank you, Mr. Thomson. Any questions for Mr. Thomson? We do keep our land open and we do get current use benefits.

Mr. Thomson: Senator, you're absolutely right. There is a current use law that was passed by my father in 1973 that is the glue that holds our open space together in the State of New Hampshire and it is a proven fact that the property that comes out of current use, the 10% penalty that is paid back to the towns is more than if that land was left in ad valorem. So, those who think that current use landowners are getting a break, not so. But, I continue to open and share my lands and I hope you do and everyone else

DHB

does. But, the State of New Hampshire needs to understand there is a tipping point at some point. Thank you.

Senator Bob Odell, D. 8: Thank you. I will call on Laurie Bonica from Tamworth Camping Area.

Laurie Bonica: Good morning.

Senator Bob Odell, D. 8: Good morning. Welcome to the Ways & Means Committee.

Ms. Bonica: Thank you very much for the opportunity to be here. My name is Laurie Bonica and my husband and I own Tamworth Camping Area; we have owned in since 1983, so we have twenty-seven years of experience owning a campground. We are obviously in support of SB 474 and all features of it, particularly the campground tax.

I would like to share with you a couple of statistics about our particular business because we are a hundred site campground and I think represent the average campground in New Hampshire. This is the third economic recession that we have experienced in the twenty-seven years that we have been operating our business and we began to see results of this latest recession in 2008 when our transient business was down 8% and then again last year, in '09, the transient business went down 14%. There's that magic number - 14%. Our long-term seasonal customers, that is the families who park their recreational vehicles in the same camp site from May to October, remained constant through '09, but for this upcoming season, we have lost 33% of those people.

Camping is a family activity. It is a unique form of recreation. It is not lodging, and it promotes the enjoyment of our wild places and our open spaces and protects a lot of our water front. The camaraderie of a camp fire cuts across age, gender, race, religion, ethnicity and disability. It combines a unique set of practical skills which, when mastered, provides individuals and families a sense of fulfillment not provided in other settings. We host numerous family reunions throughout our season as I know all of our comrades do and many of these families tell us that their camping trip is the only time that their family gets together in the year.

So, why not a 9% tax on campsites? First of all, it didn't work. The June '09 budget income projection by DRA was \$21 million, but by November 3rd, the actual receipts were only \$500 thousand.

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Second, the budget committee and not the Legislature as a whole unfairly singled out camping as a form of recreation to be taxed with no opportunity for public hearing.

Third, there is no way to measure the negative consequences of this tax. We simply do not know how many families went to another state because New Hampshire now has the highest campsite tax in New England and we also do not know how many families just stopped camping all together. We have been in business for twenty-seven years. We have 50% repeat business. I have New Hampshire families that I did not see at all in 2009 and I'm worried about those people.

Fourth, in the past economic downturn, we have seen more families take up camping as an economical way to still have a family vacation despite reduced family income. Given this experience, we would have expected that our transient occupancy would go up in '09, but instead it went down. But, other campgrounds in other states have reported an increase in occupancy for 2009. We will find out more about that because we have our northeast campground meeting in March and we get together then and compare notes, so we find out what has been happening in other states.

In the past several years, we have seen a steady increase at our campground of customers who live in New Hampshire and we have been really happy about that. Massachusetts always used to be the forerunner of our occupancy, but now it is New Hampshire. That actually represents 50% of our business. These are the people, your friends and neighbors, your constituents, who are directly affected by the 9% tax on campgrounds.

We urge you to repeal the campsite tax, reverse the rooms and meals tax to 8% and reduce spending by \$8 million. Passage of SB 474 will accomplish these goals and may, in the long term, as Senator Bradley suggested, increase New Hampshire's income from rooms and meals. The camping industry for a long time has had a statistic out there that still holds true. For every one dollar that a family spends in buying a campsite or renting a campsite, they spend another \$6 in the immediate community. That's an awful lot of money that we are not going to get because of people not coming here.

So, please make it possible for New Hampshire families to continue to enjoy camping as an affordable form of family recreation.

One other item that I did want to mention is that we do have long range statistics on occupancy for camping in the state. We have been doing a survey for twenty something years. So, if you wanted more specific

LJB

information, I'm sure Gregg and those of us who have been it for a long time can provide that for you.

But, the other question of where is the money going to come from? How are you going to get some other money? One of the things that we as campground owners see a lot of are bottles. This state does not have a bottle bill and I think it is about time that we did. I spoke back in June when our campsite tax was first imposed with Susan Wiley from Sandwich, Representative from Sandwich, and she did some preliminary investigation regarding a bottle bill and her figures show that it could bring in as much as \$10 million. So, that's something that I think this Committee and the Legislature needs to look at very closely. I would love a way to get rid of my bottles.

Thank you. If you have any questions, I would be happy to answer them.

Please see Attachment #1 – Laurie Bonica's prepared testimony.

Senator Bob Odell, D. 8: Thank you for being here. Are there questions?
Senator D'Allesandro?

Senator Lou D'Allesandro, D. 20: First of all, thanks very much for coming. We appreciate your doing one thing that others haven't done – talk about repealing something, but also talk about a way to replace the money. I think that is really important. We have to recognize the fact that if you take away X number of dollars, you've got to replace it. Is there a number of services provided by the state that would be adversely affected by that? So, I appreciate your thoughtfulness in bringing this idea forward. Appreciate that every much. Thanks.

Senator Bob Odell, D. 8: I would also ask if maybe you and Mr. Pitman could, or someone, could give us some of the statistics and maybe what the flavor is of what happened across the country in 2009. I assume the National Association or somebody has some of those kinds of figures and we will be taking action on this bill before, at least by the first week of March because we have some deadlines. So, it would be helpful to have that information available relatively soon.

Ms. Bonica: I just have one other statistic that I wanted to share with you. When I did my figures for what I have been attributing to the rooms and meals, we have always rented trailers, so we have always paid the rooms and meals tax on the trailers that we rent. We have five trailers that we rent. In 2006 we paid in \$1,200; in 2007, we paid \$1,550; in 2008, we paid in \$1,300. And then, with the campsite tax in 2009, we paid in \$4,600. But, our

business was down 14%. Even if you add 25% to the \$4,600 and say we contributed \$5 or 6,000 to the rooms and meals tax, when you multiply that by 135 or 140 campgrounds, you're still only get maybe a \$1 million, at the most from the campsite tax as it stands right now.

I don't know if anybody has done any cost control about what it is costing DRA to have all these meetings around the state to add the tax into their package, but I think it is obviously a negative tax.

Senator Bob Odell, D. 8: Thank you very much. Thank you for being here.

The last person I have who is signed up to speak is Sylvia Leggett. Welcome to Ways & Means Committee. Good morning.

Sylvia Leggett: Thank you very much, Senator and Committee, for giving us all a chance to speak. I do have... My name is Sylvia Leggett and I am the owner of Roberts Knoll Campground, LLC in Alton, New Hampshire. I'm here to speak specifically about the campsite tax considerations today.

We have some information that was obtained from the New Hampshire Institute for Studies that Plymouth State University did in a 2007 study. Back in 2007, they said that approximately 10.8% of all tourists' visits to New Hampshire resulted in visitors staying at a camping area. The average stay was 4.8 nights and it wasn't clear if it was just a one-time visit or maybe they came twice during a season. But, anyway, the average stay was 4.8 nights. Each visit included a visiting party of 3½ people. Hard to get 3½, but they did. Typically a family with one or two children and each member of the visiting party spent \$44.80 per person per day. This translates into \$156.40 per day per visiting family or party. Approximately 25% of that was related to their camping expenses, but the remaining 75% was used for all other goods and services acquired while on vacation – dining out, amusement fees, vehicle fuels, tolls, souvenirs, etc.

Then, going specifically to camping, we do have some Association occupancy studies and they are that every year we have 10,600 overnight camping sites in New Hampshire. 10,600 overnight camping sites. The approximate numbers of days for open season is 150 days and most of that is from mid-May to mid-October. Occupancy statistics appear to indicate that the occupancy rate is around 30% over that 150 day season. 30% across the season. Obviously, the other seasons are much less than that and the higher seasons are much higher than that. If you take that above data, total camping sites occupied for a camping season would give us 477,000 site nights and that is derived by our 10,600 total sites by 30% occupancy rate, by 150 days in the season. So, we have a total of 477,000 site nights. Based on

those site nights times the 3½ people that are staying there, that gives us 1,669,000 visitors for the camping season. Those visitors spend, for the season, almost \$75 million.

Now assuming that, as a result of this new campsite tax that we don't know the statistics. Last year we're hearing now was a down summer. It could have been our torrential rains, it could have been the economy, or we can relate some of this to the camping tax. That's what we're hearing from our campground association owners. So, let's say we lost maybe 4½% of those visits. So, 4½% of 477,000 site nights would be 21,465 nights. That translates into a tourist revenue loss of \$3,365,700.

And, speaking about the trickle down effect, we all know what it is, but if we lost over \$3 million because of the tax, the trickle down effect could be anywhere from three times the \$7, whatever. So, we could have potentially lost anywhere from \$10 – 20 million of revenue for the State of New Hampshire because of the 9% tax on campsites.

I testified back in January at the House hearing that also has a bill for repealing this and their fiscal note went a little bit further than what is in your fiscal note. Your fiscal notes say that if you take out campsites, you're going to lose \$4.1 million. But, there is one little additional note in the fiscal notes from the House and that was, as of November 3rd, they had only collected \$500,000 in rooms and meals taxes from campsites. So, we don't think that the DRA budget of \$4½ million is anywhere on target anyways.

It is my strong belief that this tax is costing the State of New Hampshire money, so I would hope that you consider this bill a revenue generator for the state and not an action that will decrease revenues from the budget. We know that the DRA, their budget estimates are way off. I think we should take a step back, approve this bill and go forward letting campgrounds generate more revenue for the state by bringing more campers into New Hampshire and not have them looking to go where there is no 9% tax.

Senator Bob Odell, D. 8: Thank you for your testimony. Thank you for being here. Any questions? If not, thank you very much. Good to see you.

I do have one other person signed up to speak and that is Sam Langley, speaking for himself.

Sam Langley: Good morning, ladies and gentlemen. I think you all know me.

Senator Bob Odell, D. 8: We do.

Mr. Langley: I will oppose this bill as it is written because I don't believe that the state has the revenue in these times to meet the needs that the state needs to meet to begin with and to cut that revenue would, if it were allowed to continue, and I'm not suggesting that it would happen overnight, but if it were allowed to continue would make this state look like Bangladesh. I could, however, support the bill with the following changes.

A. Remove the campgrounds and any other establishments listed in section 3 lines 15 through 20 from taxation of rentals for periods of greater than thirty days. The longer term rentals tend to be more like housing and we don't tax generally apartments. I think this would level the playing field. Taxing campgrounds for short periods, two or three nights, something like this, I have heard the previous testimony, but I still don't believe that there is that big a difference between, in theory, between a hotel and a campground. You're still providing a place for people to stay overnight. Granted, people who stay overnight in trailers and campers pay a tax for registering those trailers and campers, but that tax is based, the theory behind that tax is that those who use the highways, who damages the highways and that tax is more of a highway maintenance tax than a general fund tax. In fact, I'm not even sure that those revenues could be used for the general fund. But, our Constitution has the provisions for that.

The second change, if we provide, there is no question that this state needs to carefully examine both their revenue and their expenses. We have programs that we didn't need seventy-five or a hundred years ago that we need now and we have to pay for them. The state, to a large extent, has been pennywise and pound foolish in some of their financial decisions and this needs to be looked at. If we put a sunset provision on these taxes, it would (a) give us the money we really need now, and (b) provide a means, provide the time necessary to completely study the whole revenue and spending picture over the next two or three years and come up with, hopefully at least, a taxation and spending policy that would provide what we really needed and provide what we really needed in the most efficient manner possible. Remove the worry that some people have that, okay, we passed this new tax now and it will never go away. But, if we provide a date certain that it will go away unless we renew it.

Obviously, we also need, I think, to remove section 3, lines 21 - 25 from the bill. At this time, we can't afford cuts to programs to that extent. In fact, if we look at both this bill and the last one you are supposed to hear today, between the two of them, if they should both pass, we would not lose \$8 million, we would lose somewhere in the neighborhood of \$38 million. I don't think we can even begin to consider that.

I will say that I have known most of you for a number of years. Senator D'Allesandro and I have had a number of talks. Senator Janeway is my district Senator and Senator D'Allesandro has already said to somebody that he appreciated the idea of some ideas of trying to balance the budget in different ways. I will be more than happy to meet with them or any of the rest of you, either before this session is over so you can do something this session, or after this session is over so you can work on things for next year or the year after. If this would be helpful to you, please feel free to holler. I think you all know how to get hold of me. Having said that, if there are any questions, fine. Otherwise, I'm sure I will talk with you later.

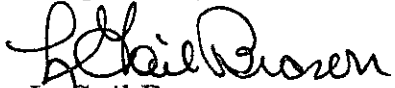
Senator Bob Odell, D. 8: Thank you for being here. Any questions for Mr. Langley? Seeing none, thank you again.

Mr. Langley: Thank you.

Senator Bob Odell, D. 8: With that, we have completed the list of those who had signed up to speak. I will invite anyone who did not sign up, but would like to speak to raise their hand and come forward now. Did you want to speak? Okay. Anybody? With that then, I will close the hearing on SB 474.

Hearing concluded at 11:20 a.m.

Respectfully submitted,



L. Gail Brown

Senate Secretarial Supervisor

6/22/10

2 Attachments

Attachment #1

Tamworth Camping Area

194 Depot Rd., PO Box 99
Tamworth, NH 03886
603-323-8031

February 9, 2010
State of New Hampshire
Senate Ways and Means Committee
State House
Concord, NH 03301

Ladies and Gentlemen:

Thank you for the opportunity to address this committee regarding Senate Bill 0474. My name is Laurie Bonica and my husband and I moved to New Hampshire from Massachusetts when we bought Tamworth Camping Area in 1983. This is the third economic recession we have experienced in the 27 years we have been operating our business. We began to see the results of this latest recession in 2008 when our transient business was down 8 %, and then again last year when our transient business dropped another 14%. Our long term or "seasonal" customers, that is, those families who park their recreational vehicle on the same campsite from May to October, remained consistent through 2009. However, for the upcoming 2010 season, we have lost 33% of these long term customers, largely due to reductions in family incomes due to job loss. Our usual turnover of these customers is 10-15%.

Camping is a family activity, a unique form of recreation, not lodging, which promotes enjoyment of our wild places and open spaces. The camaraderie of the campfire cuts across age, gender, race, religion, ethnicity and disability. It combines a unique set of practical skills which, when mastered, provides individuals and families a sense of fulfillment not provided in other settings. We host numerous family reunions throughout our season, and many of these families tell me that this camping trip is the only time they see each other all year!

So why not a 9% tax on campsites? First, it didn't work. The June 2009 budget income projection was \$21 million. In actuality, by Nov. 3, 2009, when the camping season was virtually over, the DRA reported that only \$500,000 had been collected. Second, the budget committee, not the legislature as a whole, unfairly singled out camping as a form of recreation to be taxed, with no opportunity for public hearing. Other forms of recreation such as golfing and skiing could have been included but were not. Third, there is no way to measure the negative consequences of this tax. We simply do not know how many families went to another state because NH now has the highest campsite tax in New England. We also don't know how many families just stopped camping all together. Fourth, in past economic downturns, we have seen more families take up camping as an economical way to still have a family vacation despite reduced family incomes. Given this experience, we would have expected our transient occupancy to go up in 2009, but instead it went down. Yet other campgrounds in other states reported an increase in occupancy for 2009.

In the past several years we have seen a steady increase in the number of our customers who live in New Hampshire, so that now New Hampshire residents represent about 50% of our business. These are the people, your friends and neighbors, your constituents, who are directly affected by the 9% tax on campsites. We urge you to repeal the campsite tax, revert the room and meals tax to 8% and reduce spending by \$8,000,000. Passage of SB 0474 will accomplish these goals and may, in the longer term, increase NH's income from meals and rooms overall. The camping industry maintains a long standing statistic throughout the USA. For every dollar spent on a campsite, another \$6 is spent in the community surrounding that campsite. Please make it possible for NH families to continue to enjoy camping as an affordable form of family recreation.

Thank You.
Laurie and Dana Bonica,
Owners and Operators

Tab 3 - Help

All data is processed by STR using both the current and historical sampling of hotels.
For further questions about the methodology used to produce our reports, please email info@str.com.

Average Daily Rate (ADR)

Room revenue divided by rooms sold. The currency used to express ADR is shown on each report.

Census (properties and rooms)

The number of properties and rooms that exist in our database for the area(s) or segment(s) shown on the report.

Country

A geographic area that has internationally recognized boundaries, an organized economy, and a sovereign government with external recognition. It is typically recognized by the International Organization for Standardization (ISO).

Demand (Rooms Sold)

The number of rooms sold or rented (excludes complimentary rooms).

Exchange Rate

The factor used to convert revenue from U.S. Dollars to the local currency. The exchange rate data is obtained from Oanda.com.
Any aggregated number in the report (YTD, Running 3 month, Running 12 month) uses the exchange rate of each relative month when calculating the data.

Market

A geographic area within a country. Markets are defined by STR and STR Global.

Occupancy (Occ)

Rooms sold divided by rooms available multiplied by 100. Occupancy is always expressed as a percentage of rooms occupied.

Percent Change

Amount of growth - up, flat, or down - this period versus same period last year (month or year-to-date). Calculated as $((TY - LY) / LY) * 100$.

Revenue (Room Revenue)

Total room revenue generated from the sale or rental of rooms.

Revenue Per Available Room (RevPAR)

Room revenue divided by rooms available.

Sample

The number of hotels and rooms from which data is received.

Sub-Market

A geographic sub-area within a Market. Sub-markets are defined by STR and STR Global.

Supply (Rooms Available)

The number of rooms times the number of days in the period.

Twelve Month Moving Average

The value of any given month is computed by taking the value of that month and the values of the eleven preceding months, adding them together and dividing by

WD (Weekday)

Average of Sunday through Thursday

Tab 2 - Multi-Segment

Currency: USD - US Dollar

New Hampshire Lodging & Restaurant Association

For the month of: December 2009

	Current Month - December 2009 vs December 2008												Year to Date - December 2009 vs December 2008												Participation			
	Occ %		ADR		RevPAR		Percent Change from December 2008						Occ %		ADR		RevPAR		Percent Change from YTD 2008						Properties		Rooms	
	2009	2008	2009	2008	2009	2008	Occ	ADR	RevPAR	Room Rev	Rooms Avail	Room Sold	2009	2008	2009	2008	2009	2008	Occ	ADR	RevPAR	Room Rev	Rooms Avail	Room Sold	Census	Sample	Census	Sample
United States	44.2	45.1	93.73	98.74	41.46	44.97	-1.9	-6.0	-7.8	-5.0	3.1	1.1	55.1	60.3	97.51	106.96	53.71	64.49	-8.7	-8.8	-15.7	-14.1	3.2	-6.8	50836	28150	4771189	8340084
New England	40.7	42.9	99.19	103.46	40.35	44.37	-5.2	-4.1	-9.1	-8.0	1.2	-4.0	54.9	59.2	113.40	122.12	62.22	72.29	-7.3	-7.1	-13.9	-12.6	1.5	-5.9	2137	979	179812	126250
New Hampshire	36.8	48.0	90.93	94.66	33.48	45.47	-23.3	-3.9	-26.4	-24.9	2.0	-21.8	50.8	56.1	98.57	104.29	50.11	58.56	-9.5	-5.5	-14.4	-12.8	1.9	-7.7	314	107	19428	10611
Bellows Falls, NH	34.2		81.79		31.37								48.3	53.4	109.20	112.26	53.85	59.97	-7.7	-2.7	-10.2	-8.1	1.2	-6.6	23	5	1222	329
Carroll County, NH	96.6	43.8	107.01	109.50	39.20	47.63	-18.3	-2.3	-18.2	-15.1	3.8	-13.2	50.4	58.0	84.52	95.84	42.61	55.61	-13.1	-11.8	-23.4	-22.0	1.7	-11.6	64	10	2984	802
Cheshire County, NH													54.4	63.6	94.51	98.73	51.44	62.80	-14.4	-4.3	-18.1	-16.1	2.4	-12.4	11	2	584	211
Coos County, NH													51.6	55.3	101.48	105.19	52.32	58.19	-6.8	-3.5	-10.1	-10.1	0.0	-6.8	27	2	1506	360
Grafton County, NH	36.8	44.7	95.32	98.52	35.07	44.01	-17.7	-3.3	-20.3	-20.3	0.0	-17.7	50.4	58.0	84.52	95.84	42.61	55.61	-13.1	-11.8	-23.4	-22.0	1.7	-11.6	55	14	2989	904
Hillsborough County, NH	37.3	54.6	77.45	88.28	28.89	47.13	-31.7	-10.2	-38.7	-37.3	2.2	-30.2	54.4	63.6	94.51	98.73	51.44	62.80	-14.4	-4.3	-18.1	-16.1	2.4	-12.4	38	31	4214	4061
Merrimack County, NH	39.3	53.5	83.36	88.28	32.80	47.21	-26.4	-5.6	-30.5	-30.5	0.0	-26.4	51.3	57.5	102.25	108.88	52.44	62.57	-10.8	-6.1	-16.2	-15.7	0.6	-10.3	18	11	1048	886
Rockingham County, NH	35.9	49.7	88.78	90.08	31.18	44.78	-27.7	-3.7	-30.4	-29.1	1.9	-26.4	47.6	53.2	87.28	101.91	46.32	54.25	-10.5	-4.5	-14.6	-7.4	8.4	-3.0	56	23	3904	2458
Strafford County, NH	33.3	43.0	91.46	94.80	30.42	40.78	-22.7	-3.5	-25.4	-25.4	0.0	-22.7																
Sullivan County, NH																												

A blank row indicates insufficient data.

Source 2010 Smith Travel Research, Inc

Speakers

Senate Ways and Means Committee: Sign-In Sheet

Date: 2/9/10

Time: 10:15 a.m. Public Hearing on SB 474-FN-A-L

SB 474-FN-A-L

changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.

Name	Representing	Support	Oppose	Speaking?	Yes	No
Kevin Smith	Cornerstone - Action	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Robert Silva	Tenth Amendment NH	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SEN. GALLOS	DISTRICT 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chris Williams	Greater Nashua Chamber of Commerce	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hollis Austin	self	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Henry Vervilleux	NH Lodging & Restaurant Association	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Andrew Steuber	Crow + Nest Campground	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TIM CARTER	TIM CARTER BUILDERS, LLC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input type="checkbox"/>
Louise Dwyer	Self	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ANN BELLAMY	self	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SEN. JACK DANIELS	# 17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DAVID GEISINGER	D&S CONSULTING	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Laurie McGrath	Self Mac Dev.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
STEVE TESSEMAN	LITTLETON KOA & SELF	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
RON ELLIS	REC LLC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gregg Pitman	NH Campground Owners	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Carson	Dist 14	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	Speaking?	<input type="checkbox"/>	<input type="checkbox"/>

Voting Sheets

Senate Ways & Means Committee

EXECUTIVE SESSION

Bill # 813474

Hearing date: 2/9/10

Executive session date: 3/3/10

Motion of: OT P/A

VOTE: 7-0

Made by Odell
Senator: D'Allesandro
 Gilmour
 Janeway
 Reynolds
 Bradley
 Downing

Seconded Odell
by Senator: D'Allesandro
 Gilmour
 Janeway
 Reynolds
 Bradley
 Downing

Reported Odell
by Senator: D'Allesandro
 Gilmour
 Janeway
 Reynolds
 Bradley
 Downing

Motion of: amendment 0857

VOTE: 7-0

Made by Odell
Senator: D'Allesandro
 Gilmour
 Janeway
 Reynolds
 Bradley
 Downing

Seconded Odell
by Senator: D'Allesandro
 Gilmour
 Janeway
 Reynolds
 Bradley
 Downing

Reported Odell
by Senator: D'Allesandro
 Gilmour
 Janeway
 Reynolds
 Bradley
 Downing

<u>Committee Member</u>	<u>Present</u>	<u>Yes</u>	<u>No</u>	<u>Reported out by</u>
Senator Odell, Chairman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator D'Allesandro, Vice-Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Gilmour	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Janeway	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Reynolds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Bradley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Downing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Amendments: Gilmour 6857

Notes: _____

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Date: March 4, 2010

THE COMMITTEE ON Ways and Means

to which was referred Senate Bill 474-FN-A-L

AN ACT changing the rate of the meals and rooms tax, repealing
the meals and rooms tax on campsites, and requiring a
reduction in general fund appropriations for the biennium
ending June 30, 2011.

Having considered the same, the committee recommends that the Bill:

OUGHT TO PASS WITH AMENDMENT

BY A VOTE OF: 7-0

AMENDMENT # 0890s

Senator Peggy Gilmour
For the Committee

L. Gail Brown 271-3076

New Hampshire General Court - Bill Status System

Docket of SB474

Docket Abbreviations

Bill Title: changing the rate of the meals and rooms tax, repealing the meals and rooms tax on campsites, and requiring a reduction in general fund appropriations for the biennium ending June 30, 2011.

Official Docket of SB474:

Date	Body	Description
01/13/2010	S	Introduced and Referred to Ways & Means; SJ 2 , Pg.31
02/03/2010	S	Hearing: === TIME CHANGE === February 9, 2010, Room 100, State House, 10:15 a.m.; SC6
03/04/2010	S	Committee Report: Ought to Pass with Amendment 0890s, NT, 3/10/10; SC10 , Pg.18
03/10/2010	S	Committee Amendment 0890s, NT, Not Voted On
03/10/2010	S	Sen. Gilmour Moved Laid on Table, RC 14Y-10N, MA; SJ 9 , Pg.148

NH House

NH Senate

Contact Us

*New Hampshire General Court Information Systems
107 North Main Street - State House Room 31, Concord NH 03301*

Other Referrals

COMMITTEE REPORT FILE INVENTORY

SB474 ORIGINAL REFERRAL

_____ RE-REFERRAL

1. THIS INVENTORY IS TO BE SIGNED AND DATED BY THE COMMITTEE SECRETARY AND PLACED INSIDE THE FOLDER AS THE FIRST ITEM IN THE COMMITTEE FILE.
2. PLACE ALL DOCUMENTS IN THE FOLDER FOLLOWING THE INVENTORY IN THE ORDER LISTED.
3. THE DOCUMENTS WHICH HAVE AN "X" BESIDE THEM ARE CONFIRMED AS BEING IN THE FOLDER.
4. THE COMPLETED FILE IS THEN DELIVERED TO THE CALENDAR CLERK.

DOCKET (Submit only the latest docket found in Bill Status)

COMMITTEE REPORT

CALENDAR NOTICE on which you have taken attendance

HEARING REPORT (written summary of hearing testimony)

HEARING TRANSCRIPT (verbatim transcript of hearing)

List attachments (testimony and submissions which are part of the transcript) by number [1 thru 4 or 1, 2, 3, 4] here: 2

SIGN-UP SHEET

ALL AMENDMENTS (passed or not) CONSIDERED BY COMMITTEE:

- AMENDMENT # 0890 _____ - AMENDMENT # _____
 - AMENDMENT # 0857 _____ - AMENDMENT # _____

ALL AVAILABLE VERSIONS OF THE BILL:

AS INTRODUCED _____ AS AMENDED BY THE HOUSE
_____ FINAL VERSION _____ AS AMENDED BY THE SENATE

_____ PREPARED TESTIMONY AND OTHER SUBMISSIONS (Which are not part of the transcript)

List by letter [a thru g or a, b, c, d] here: _____

EXECUTIVE SESSION REPORT

_____ OTHER (Anything else deemed important but not listed above, such as amended fiscal notes):

IF YOU HAVE A RE-REFERRED BILL, YOU ARE GOING TO MAKE UP A DUPLICATE FILE FOLDER

DATE DELIVERED TO SENATE CLERK 8/16/10

Debbie Brown
COMMITTEE SECRETARY