

Bill as Introduced

SB 492-FN-LOCAL – AS INTRODUCED

2010 SESSION

10-2794

10/09

SENATE BILL

492-FN-LOCAL

AN ACT

extending the local property tax exemption for wooden poles and conduits.

SPONSORS:

Sen. D'Allesandro, Dist 20; Sen. Bragdon, Dist 11; Sen. Lasky, Dist 13;
Rep. Bergin, Hills 6

COMMITTEE:

Public and Municipal Affairs

ANALYSIS

This bill extends the prospective repeal date of the local property tax exemption for wooden poles and conduits to July 1, 2014. Under current law the exemption is repealed on July 1, 2010.

.....

Explanation:

Matter added to current law appears in *bold italics*.

Matter removed from current law appears [~~in brackets and struck through.~~]

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT extending the local property tax exemption for wooden poles and conduits.

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

1 1 Prospective Repeal Date Extended for Exemption of Wooden Poles and Conduits Under
2 RSA 72:8-b. Amend 1998, 304:6, I as amended by 1999, 163:7, 2001, 158:2, 2003, 270:8, 2004, 35:1,
3 and 2005, 146:1 to read as follows:

4 I. Section 5 of this act shall take effect July 1, [2010] **2014**.

5 2 Effective Date. This act shall take effect upon its passage.

LBAO
10-2794
01/12/10

SB 492-FN-LOCAL - FISCAL NOTE

AN ACT extending the local property tax exemption for wooden poles and conduits.

FISCAL IMPACT:

The New Hampshire Municipal Association states this bill may have a fiscal impact on local revenue in FY 2011 and each fiscal year thereafter. There will be no fiscal impact on state, county and local expenditures or state and county revenues.

METHODOLOGY:

The New Hampshire Municipal Association states this bill extends the prospective repeal date of the local property tax exemption for wooden poles and conduits to July 1, 2014 from July 1, 2010. The Association indicates the repeal of this exemption would result in an increase in the property tax base of those municipalities where wooden poles and conduits exist, which would then potentially result in lower property tax rates. The Association does not have data regarding the assessed valuation of poles and conduits to determine the estimated fiscal impact of extending the existing exemption and the shift of the property tax burden among taxpayers.

The Department of Revenue Administration states that the repeal date change will not result in a change in state education trust fund revenue total, since the total is set in statute, however, the tax burden will be shifted among taxpayers.

SB 492-FN-LOCAL - AS AMENDED BY THE SENATE

03/10/10...0953s

2010 SESSION

10-2794
10/09

SENATE BILL

492-FN-LOCAL

AN ACT

extending the local property tax exemption for wooden poles and conduits.

SPONSORS:

Sen. D'Allesandro, Dist 20; Sen. Bragdon, Dist 11; Sen. Lasky, Dist 13;
Rep. Bergin, Hills 6

COMMITTEE:

Public and Municipal Affairs

AMENDED ANALYSIS

This bill extends the prospective repeal date of the local property tax exemption for wooden poles and conduits to July 1, 2012. Under current law the exemption is repealed on July 1, 2010. The bill also establishes a committee to study the exemption of wooden poles and conduits under RSA 72:8-b, and its impact on ratepaying customers and application among utility pole owners and communications providers.

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.

SB 492-FN-LOCAL - AS AMENDED BY THE SENATE

03/10/10...0953s

10-2794
10/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT extending the local property tax exemption for wooden poles and conduits.

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

1 1 Prospective Repeal Date Extended for Exemption of Wooden Poles and Conduits Under
2 RSA 72:8-b. Amend 1998, 304:6, I as amended by 1999, 163:7, 2001, 158:2, 2003, 270:8, 2004, 35:1,
3 and 2005, 146:1 to read as follows:

4 I. Section 5 of this act shall take effect July 1, [~~2010~~] **2012**.

5 2 Committee Established.

6 I. There is established a committee to study the exemption of wooden poles and conduits
7 under RSA 72:8-b.

8 II. The members of the committee shall be as follows:

9 (a) One member of the senate, appointed by the president of the senate.

10 (b) Three members of the house of representatives, appointed by the speaker of the
11 house of representatives.

12 III. Members of the committee shall receive mileage at the legislative rate when attending to
13 the duties of the committee.

14 IV. The committee shall study the impact on ratepaying customers if the exemption from
15 property taxation of wooden poles and conduits under RSA 72:8-b were to be repealed. The
16 committee shall also study the fairness of the current application of the exemption among utility pole
17 owners and among communications providers.

18 V. The members of the study committee shall elect a chairperson from among the members.
19 The first meeting of the committee shall be called by the senate member. The first meeting of the
20 committee shall be held within 45 days of the effective date of this section. Three members of the
21 committee shall constitute a quorum.

22 VI. The committee shall report its findings and any recommendations for proposed
23 legislation to the speaker of the house of representatives, the president of the senate, the house
24 clerk, the senate clerk, the governor, and the state library on or before November 1, 2010.

25 3 Effective Date. This act shall take effect upon its passage.

LBAO
10-2794
Amended 03/18/10

SB 492 FISCAL NOTE

AN ACT extending the local property tax exemption for wooden poles and conduits.

FISCAL IMPACT:

The New Hampshire Municipal Association states this bill, as amended by the Senate (Amendment #2010-0953s), may have a fiscal impact on local revenue in FY 2011 and each fiscal year thereafter. There will be no fiscal impact on state, county and local expenditures or state and county revenues.

METHODOLOGY:

The New Hampshire Municipal Association states this bill extends the prospective repeal date of the local property tax exemption for wooden poles and conduits to July 1, 2012 from July 1, 2010, and establishes a study committee to study the issue. The Association indicates the repeal of this exemption would result in an increase in the property tax base of those municipalities where wooden poles and conduits exist, which would then potentially result in lower property tax rates. The Association does not have data regarding the assessed valuation of poles and conduits to determine the estimated fiscal impact of extending the existing exemption and the shift of the property tax burden among taxpayers.

The Department of Revenue Administration states that the repeal date change will not result in a change in state education trust fund revenue total, since the total is set in statute, however, the tax burden will be shifted among taxpayers.

Committee Minutes

**SENATE CALENDAR NOTICE
PUBLIC AND MUNICIPAL AFFAIRS**

- ✓ Senator Betsi DeVries Chairman
- ✓ Senator Matthew Houde V Chairman
- ✓ Senator Kathleen Sgambati
- ✓ Senator Sheila Roberge
- ✓ Senator John Barnes, Jr.

Take Attendance

*Start 9:38
Stop 10:04*

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

Date: February 3, 2010

HEARINGS

Thursday

2/11/2010

PUBLIC AND MUNICIPAL AFFAIRS

LOB 103

8:30 AM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

- | | | |
|---------|------------|---|
| 8:30 AM | SB456-FN | relative to energy conservation in new building construction. |
| 8:50 AM | SB492-FN-L | extending the local property tax exemption for wooden poles and conduits. |
| 9:10 AM | SB354-FN-L | authorizing liens for unpaid building code violations and requiring landlord agents for restricted rental property. |

Sponsors:

SB456-FN

Sen. Amanda Merrill
Rep. Robin Read

Sen. Martha Fuller Clark
Rep. Suzanne Harvey

Rep. Laurie Harding

Rep. David Borden

SB492-FN-L

Sen. Lou D'Allesandro

Sen. Peter Bragdon

Sen. Bette Lasky

Rep. Peter Bergin

SB354-FN-L

Sen. Betsi DeVries

Rep. Patrick Long

Rep. Richard Komi

Public and Municipal Affairs Committee Hearing Report

TO: Members of the Senate

FROM: Shannon Whitehead, *Legislative Aide*

RE: Hearing report on **SB 492 FN-LOCAL – AN ACT** extending the local property tax exemption for wooden poles and conduits.

HEARING DATE: February 11, 2010

MEMBERS OF THE COMMITTEE PRESENT: Senator DeVries, Senator Houde, Senator Sgambati, Senator Roberge and Senator Barnes.

MEMBERS OF THE COMMITTEE ABSENT: n/a

Sponsor(s): Sen. D'Allesandro, Dist 20; Sen. Bragdon, Dist 11; Sen. Lasky, Dist 13; Rep. Bergin, Hills 6

What the bill does: This bill extends the prospective repeal date of the local property tax exemption for wooden poles and conduits to July 1, 2014. Under current law the exemption is repealed on July 1, 2010.

Who supports the bill: Amy Manzelli (Great Concord Chambers of Commerce) Senator Carson, Senator Lasky, Senator D'Allesandro, Rep. Bergin, Chris Hodgdon (Comcast) Bob Dunn (Fairpoint and NH Telephone Association) Bill Durand (New England Cable and Telecom Association) Dave Juvet (BIA) Kevin Shea (Fairpoint)

Who opposes the bill: Cordell Johnston (NHMA)

Summary of testimony received:

Senator Gallus introduced the bill for Senator D'Allesandro.

Senator Lou D'Allesandro:

- In support and prime sponsor of the bill. The bill extends a local property tax exemption for wooden poles and conduits from 2010 to 2014. This exemption was originally created by SB 73 in 1998 and has been continually renewed since; most recently being renewed in 2005. This exemption was crafted as a court-sanctioned solution to a 1996

lawsuit against the state, directly caused by the Communications Services Tax (the CST).

- The flaw in the tax was that it created inequality in taxation between wired, wireless and satellite telecommunications providers in this state. Rather than placing a tax on telecommunication provider's wooden poles and conduits, the CST with the aid of the exemption – now places a 7% state tax on two way communications, such as phone and internet- taxing wired and wireless communication technologies equally; keeping the state indifferent in technological development. While at first this exemption appears to differ in policy from the state's tax on electric utility poles, it is important to remember that electric utilities have only a single manner by which they may transmit electricity.

Chris Hodgdon (Comcast)

- Comcast Director of State Government Relations in New Hampshire. Comcast serves 300,000 New Hampshire homes and businesses in more than 100 communities with a workforce of approximately 1600. Comcast supports the passage of this legislation. It maintains an equitable tax policy which allows competitors with vastly different technology and infrastructure to compete.
- By choosing to tax telecommunications at the service level through the Communications Service Tax and not by the technology employed to deliver the service, wired providers such as cable and telephones companies do not suffer a tax disadvantage for investing in our networks. These networks deliver the fastest broadband internet speeds, the most reliable telephone services and attractive video offerings.
- Comcast currently offers a 50Mbps/10Mbps service to 98% of the 420,000 homes and businesses our fiber optic coaxial cable network passes and in 2009 alone we invested \$55 million in capital in New Hampshire. That investment means businesses and residences have access to the fastest internet service and innovative voice and video services and that is critical to economic development.
- There are more broadband customers in New Hampshire on a per capita basis than any other New England state except for Connecticut. This is particularly impressive when you consider that Southern New England is among the most densely populated regions in the country and density is a key factor in the deployment of wired telecommunications infrastructure.
- Despite being ranked 20th nationally in population density, New Hampshire has more broadband lines per capita than Massachusetts and Rhode Island, which are 3rd and 2nd respectively and far outpace Maine and Vermont. Additionally, the growth in the total number of broadband lines is spectacular, outperforming every other New England state except for Vermont.

- Urges the committee to support this legislation, and expressed that 2010 is not the right time to create new taxes and add costs onto any business and its customers.

Senator Lasky (Co Sponsor)

- In support of the bill. It ensures providers; new providers are not subjected to a new tax. We want businesses to set up in New Hampshire-Nashua, not the next state under us. We want businesses to remain, and keep them attracted to our state.

Bob Dunn (Fairpoint and NH Telephone Association)

- In support of this legislation especially during the current economic climate.
- Senator Barnes commented that there have been many lawsuits out there regarding this issue.
- Senator Houde asked if there were study commissions on about this? Bob Dunn responded that there probably was but probably before he has taken over his client.

Bill Durand (New England Cable and Telecom Association)

- In support of the bill. This keeps a reasonable tax policy which allows competitors with immensely different technology and infrastructure to compete.

Cordell Johnston (NHMA)

- Opposed to the bill. Opposition to SB 492 which would extend for four years the property tax exemption that telephone companies currently enjoy on wooden poles and conduits. Opposition to this kind of legislation has been a longstanding policy of the NH Municipal Association.
- The question raised by this bill is one of simple fairness: Should a single industry be exempt from taxation on property that if it were owned by anyone else, would be fully taxable?
- There is no plausible justification for this exemption. It was enacted as a one year exemption in 1998 and has been extended 5 times since then. The exemption has always been explained as a trade off for the Communications Service Tax (CST) imposed under RSA 82-A. Cordell Johnston stated that this is a rationalization that makes no sense.
- Telephone companies do not pay the CST. The tax is expressly imposed on the customer and is merely collected by the phone company. This is no different from the meals and rooms tax, the tobacco tax, or the gasoline tax, all of which are imposed on the customer and collected by the retailer. No one would seriously argue that hotels, restaurants, convenience stores and gas stations should be exempt from property tax because they must collect these taxes.
- In the past telephone companies have argued for the extension of this exemption on the ground that land lines companies are at a

competitive disadvantage against cellular companies which do not own poles and conduits and thus may have less of a property tax burden. That is irrelevant. The property tax is not and should be a tool for managing business competition. It is a tax on property. Period.

- If these same poles and conduits were owned by electric companies, they would be fully taxable. In fact it is not uncommon for a utility pole to be jointly owned by an electric company and a phone company. In that circumstance, the part owned by the electric company is taxed and the part owned by the phone company is not.
- NHMA has not done a survey recently, but as of 2005 New Hampshire was one of only two states that did not subject telephone company poles and conduits to either a real property or personal property tax. It is unlikely that those numbers have changed significantly.
- Please vote ITL.
- Senator Barnes asked about if the exemption went away there is a broader tax base on poles and conduits. The tax payers would go down. Cordell Johnston responded that someone will pay this cost, will be passed down to the rate payers. The cost should be charged to the user.

Funding: *Please refer to fiscal note*

FISCAL IMPACT:

The New Hampshire Municipal Association states this bill may have a fiscal impact on local revenue in FY 2011 and each fiscal year thereafter. There will be no fiscal impact on state, county and local expenditures or state and county revenues.

METHODOLOGY:

The New Hampshire Municipal Association states this bill extends the prospective repeal date of the local property tax exemption for wooden poles and conduits to July 1, 2014 from July 1, 2010. The Association indicates the repeal of this exemption would result in an increase in the property tax base of those municipalities where wooden poles and conduits exist, which would then potentially result in lower property tax rates. The Association does not have data regarding the assessed valuation of poles and conduits to determine the estimated fiscal impact of extending the existing exemption and the shift of the property tax burden among taxpayers.

The Department of Revenue Administration states that the repeal date change will not result in a change in state education trust fund revenue total, since the total is set in statute, however, the tax burden will be shifted among taxpayers.

Future Action: Pending

sgw

[file: SB 492 report]

Date: 2-11-10

Date: February 11, 2010
Time: 9:38 a.m.
Room: LOB 103

The Senate Committee on Public and Municipal Affairs held a hearing on the following:

SB 492-FN-L extending the local property tax exemption for wooden poles and conduits.

Members of Committee present: Senator DeVries
Senator Houde
Senator Sgambati
Senator Roberge
Senator Barnes

The Chair, Senator Betsi DeVries, opened the hearing on SB 492-FN-L .

Senator Betsi DeVries, D. 18: Opening the hearing on Senate Bill 492 and asking Senator Gallus to introduce the bill for the prime sponsor.

Senator John T. Gallus, D. 1: Thank you, Madam Chair.

Senator Betsi DeVries, D. 18: Good morning.

Senator John T. Gallus, D. 1: Good morning, certainly a pleasure to be here with you this morning. I'm Senator John Gallus, representing District 1, substituting for the bill's prime sponsor for just a few moments. Senator D'Allesandro is in another hearing and he will be with us shortly.

Senate Bill 492 basically extends the prospective repeal date of the local property tax exemption for wooden poles and conduits, to July 1, 2014. Under current law, the exemption is repealed on July 1, 2010. It's a repeal we put in place a few years back. And Senator D'Allesandro will be here to answer all of your questions and testify momentarily.

Senator Betsi DeVries, D. 18: Senator Gallus, that may be the record we were looking for in the last bill, for expediency. Thank you for your testimony. Questions from the Committee? He wins the award today.

Qm

Senator John S. Barnes, Jr., D. 17: Hey, he wins the award for the Olympics.

Senator John T. Gallus, D. 1: Is there a button or anything?

Senator Betsi DeVries, D. 18: There will be.

Senator John T. Gallus, D. 1: Thank you very much.

Senator Betsi DeVries, D. 18: Thank you. And I had also, though I don't see her. Senator Lasky had signed up, wishing to speak in support, though not here in the room. That would leave me with, do I have another sign up sheet on this?

Senator John S. Barnes, Jr., D. 17: Close the hearing on this in a hurry. Oh, I don't think so.

Senator Sheila Roberge, D. 9: You don't think so. Too good to be true.

Senator Betsi DeVries, D. 18: Before I go to the opposition, let's try to get some testimony in support. And how about Chris Hodgdon with Comcast? And I would ask, once we work through this, if you have heard your points made, please don't repeat them. We'll try to get some pros and cons on the bill.

Mr. Chris Hodgdon: Thank you, Madam Chair. My name's Chris Hodgdon. Good morning, members of the Committee. I'm Comcast's Director of State Government Affairs here in New Hampshire. And I've passed around written testimony, but in the interest of time, I'll depart from that and just make a couple key points. And I've also handed out a document that's called **New Hampshire Broadband Facts**, which I'll reference in my comments. **See New Hampshire Broadband Facts attached hereto and hereafter referred to as Attachment 1.**

So there will be folks that will testify to the history of this, and talk a little bit about some of the harmful effects of not extending this tax exemption. But I'd like to focus on two elements of it, and that is the economic development aspect of this. And then lastly on the issue of broadband, which is really key to economic development.

Comcast, for those of you who are maybe unfamiliar with our service area, provides services for approximately 300,000 New Hampshire businesses and residences. Our network, which is a fiber coax hybrid network, passes

approximately 420,000 businesses and homes in New Hampshire, in approximately 105 communities. We employ 1,600 folks here in New Hampshire, have an annual payroll of a little over \$100 million. And 98 percent of that network now has been upgraded to what we call wideband, or the DOC SIS 3 protocol, which is a 50, which in New Hampshire means a 50 megabit by 10 megabit service of internet. So to do that, in the last five years we've spent approximately \$200 million in capital here, \$55 million in 2009 alone. And I share that information with you because I want to underscore how much investment goes into these networks that are running through our streets and across our countryside here in New Hampshire. That network serves, as I mentioned, businesses and residences and it's absolutely key to economic development in this state. The wired providers in New Hampshire are delivering the fastest broadband speeds, the most reliable phone telecommunications. And in our case, what we consider to be attractive video offerings, which is not normally thought of as an economic development tool but it is part of our products.

And to not pass this legislation, you're going to create a disincentive, I believe, for future investment in those wired networks. We essentially have a tax policy in this state that has been on the books for many years, which taxes telecommunications at the service level. It does not consider the type of technology that is delivered, but there is a tax in the bill, the communications services tax, which customers pay regardless of how their service is delivered. And we compete every day with wireless providers, satellite providers, folks who use very different technology to deliver the service. And if this exemption is not continued, it would create an unfair tax environment for those of us who are using wired technology to deliver the service.

My last point in this, in my testimony will be focused on the issue of broadband. I know it's a very, an issue of a lot of interest to people right now. We're under a lot of pressure to further deploy broadband in this state. So I wanted to take a look at how we stack up against some of our neighboring states in New England, and then other states around the country that look a little bit like us in terms of population density. And I used population density because for us wired providers, that is really a key factor in our ability to deploy service. When you have very low population density, it's very expensive to deploy those wires out through the countryside.

So I'll refer you to this fact sheet and I'll be very brief in my comments on it. But what I'd like to point out is that New Hampshire, on a per capita basis, has more broadband subscribers than every other New England state other than Connecticut. And we can do that despite the fact that we're 20th in the nation in population density. I would argue that we've made significant investments in broadband on the wired side. Look at other New England

states. We have more per capita broadband than Rhode Island, Massachusetts. They're second and third in the country in population. We're 20th. And we absolutely exceed the broadband availability and penetration for states like Vermont and Maine, who are much more rural, less population.

The third bit of information on the sheet, looks at the adoption or growth in broadband lines. Again, New Hampshire does extremely well. We're exceeding every other New England state except for Vermont in adoption of broadband.

And then lastly, I looked at other states in the country that have a similar population density, because I spoke to how that is important to us as wired providers earlier. And you can see, from Indiana that's ranked 17th in population density, right up through Wisconsin at 23, we far exceed what these other states have been able to do. And I would argue that while deployment and adoption of broadband is impacted by lots and lots of factors and there's still work to be done by all of us in the industry, part of the reason why we're doing better up here in New Hampshire is that we have chosen a tax policy that doesn't make it harder for folks who deploy wire technology to get that service out to folks.

So I'll conclude my comments with that. Thank you for your time. I know we're running already late today, so I won't go any farther unless there are questions. **See written testimony of Chris Hodgdon attached hereto and hereafter referred to as Attachment 2.**

Senator Betsi DeVries, D. 18: We appreciate your indulgence. Questions from the Committee? Seeing none, we thank you for your testimony.

Mr. Hodgdon: Thank you.

Senator Betsi DeVries, D. 18: I would note that the prime sponsor, Senator D'Allesandro, has joined us, as has Senator Lasky. Senator D'Allesandro, did you wish to comment at this time?

Senator Lou D'Allesandro, D. 20: Thank you, Madam Chairman and members of the Committee. For the record, I'm Senator Lou D'Allesandro, representing District 20. That's Manchester Wards 3, 4, 10, 11 and the Town of Goffstown. I come before you as the prime sponsor of Senate Bill 492 and I speak in support of the legislation.

The bill extends a local property tax exemption for wooden poles and conduits from 2010 to 2014. This exemption was originally created in 1998 and has

been continually renewed since, most recently being renewed in 2005. The exemption was crafted out of a court sanctioned solution to a 1996 lawsuit against the State directly caused by the communications service tax. We implemented a communications service tax as a temporary tax. The offset was the discontinuation of the poles and wires tax. The original tax was a four percent or four and a half percent tax that was a temporary tax. That temporary tax was increased and then became a permanent seven percent communications tax.

The flaw in the tax, that it created inequality in taxation between wired, wireless and satellite telecommunications providers in the state. Rather than placing a tax on telecommunications providers with wooden poles and conduits, the CST, with the aid of the exemption now places the seven percent state tax on two-way communications such as phone and internet. Taxing wired and wireless communications technologies equally, keeping the State indifferent in technology development. While at first this exemption appears to differ in policy from the State's tax on electronic utility poles, it's important to remember that electronic utilities have only a single manner by which they may transmit electricity.

So I'd appreciate your thoughtful consideration of this piece of legislation. It's no time to implement a new tax. The industry is, as every other industry, under some stress at this time. We are under some stress and it seems to me that extending the exemption makes good sense. It's good public policy and I hope we would follow that.

Thank you, Madam Chairman, and I appreciate the courtesy extended to me. I had to be someplace else, and I have to be someplace else after this. And I think Senator Sgambati has to be someplace else also. So thank you very much for your courtesy.

Senator Betsi DeVries, D. 18: We apologize for the delay, but thank you for coming back. Questions? Seeing none, Senator, thank you for your testimony.

Senator Lou D'Allesandro, D. 20: Thank you very much.

Senator Betsi DeVries, D. 18: I would call on Kevin Shea from Fairpoint and I would note ...

Senator Matthew Houde, D. 5: She wanted to speak?

Senator Betsi DeVries, D. 18: Oh, I'm sorry, Senator Lasky, you do wish to speak? If your points have been made ...

RM

Senator Bette R. Lasky, D. 13: Very briefly. Good morning. Thank you, Madam Chair, members of the Committee. And I will be very brief. I just wanted to give you a little perspective from, oh, for the record, I am Senator Betty Lasky, representing the wonderful people of Nashua, District 13, Wards 3, 4, 6, 7 and 8. And I did want to give you a perspective, why Senate Bill 492 is important to a border area like Nashua.

As you know, this bill would ensure that telecommunication providers are not subjected to a new tax, which would ultimately be paid by businesses and individual who use telecom services. In an area like Nashua, we are acutely aware of the challenges presented by competition. We want businesses to set up in Nashua, as opposed to five minutes away in Tyngsboro or other such Massachusetts towns. And at this time of economic hardship, the last thing we want to do is tell people that they have to in effect pay a new tax to continue to do business in our state or to perhaps open up a new business. So it would not be the right message to send to businesses that we're trying to attract and retain.

Thank you very much for the opportunity to speak.

Senator Betsi DeVries, D. 18: Thank you for your testimony. Do we have questions? Seeing none, we thank you.

Senator Bette R. Lasky, D. 13: Okay, thank you.

Senator Betsi DeVries, D. 18: Now I think I am back to Kevin Shea with Fairpoint Communications.

Mr. Kevin Shea: I don't believe, I said I was not speaking.

Senator Betsi DeVries, D. 18: Oh, you are correct, but I see Bob Dunn is looking to speak twice.

Mr. Bob Dunn: We're going to get you one way or the other.

Senator Betsi DeVries, D. 18: Once representing the Chamber of Commerce and once representing Fairpoint.

Mr. Dunn: Thank you, members of the Committee. I'm Bob Dunn from Devine Millimet, and I'm here today on behalf of Fairpoint and on behalf of the New Hampshire Telephone Association.

am

And I won't repeat what the prior witnesses have said, but I simply want to say that Fairpoint and NHTA support this bill vigorously. And I just want to focus on the history of this exemption. Because those of you that have been in the Legislature for awhile certainly have had occasion to look at this exemption on prior occasions. I think that between '98 and 2003, I think there were a couple of studies of this and the exemption was extended in 2004 and again in 2005. So the Legislature on several previous occasions has looked at this and decided that the extension of the creation, and then the extension of this exemption was a matter of good tax policy, a matter of good telecom policy, and we agree with that. I'd echo Senator Lasky's comments about the current economic climate. If the extension of the exemption was a good idea back in the mid-2000s, it's a doubly good idea in the economic climate that we're in today. And so we would ask the Committee to vote in favor of this bill.

Thank you.

Senator Betsi DeVries, D. 18: Thank you, Mr. Dunn. Briefly please, Senator, question. Senator Barnes.

Senator John S. Barnes, Jr., D. 17: Thank you, Madam Chair. Bob, there's still lawsuits out there concerning this issue, aren't there? Can you give this Committee an update on the lawsuits that are existing on this? This has been around a long time, we need somebody to shave it, long whiskers.

Mr. Dunn: Yeah, right, and there certainly has been a lot of litigation in this general area. And I think one of the later witnesses will cover that, Senator.

Senator John S. Barnes, Jr., D. 17: Thank you.

Mr. Dunn: Thank you.

Senator Matthew Houde, D. 5: I just have one question, sorry.

Mr. Dunn: Sure, go ahead.

Senator Matthew Houde, D. 5: And there have been study committees or commissions on this particular issue in the past, is that correct?

Mr. Dunn: I believe so. I think it's been between '98 and 2003, I think there were a couple of studies that were done.

Senator Matthew Houde, D. 5: Do you know the recommendations of those committees?

Mr. Dunn: I can only assume that they recommended the extension of the CST. And I think that some of the later witnesses might be able to address that.

Senator Matthew Houde, D. 5: Okay.

Mr. Dunn: I wasn't involved in telecom at that point in time, so I can't speak with any degree of institutional memory on that.

Senator Matthew Houde, D. 5: Okay. Any other questions? No.

Mr. Dunn: Thank you.

Senator Matthew Houde, D. 5: Bill Durand.

Attorney William Durand: Thank you.

Senator Matthew Houde, D. 5: From New England Cable and Telecom Association, speaking in support.

Attorney Durand: For the record, my name's Bill Durand, I'm the Chief Counsel for the New England Cable and Telecommunications Association, also known as NECTA. I'm here in support.

When I started coming up here 25 years ago, we had a few hundred employees. Now, we've got over 2,000. Everything that Chris Hodgdon said about what we're doing in terms of building the rural areas and employing people in economic development, I won't repeat. But I can just tell you, it's not only Comcast, it's my other clients. We represent Metrocast, we represent Time Warner and a lot of little guys. They're all doing the same thing.

I just wanted to tell you what the impact would be, specifically on the cable companies. Because we don't own poles, you might think it would not affect us as much. It affects us two ways. One way is, when you see a pole in front of a house that has cable, we're paying rent on that pole. And that rent can be anywhere from \$13 to \$30 a pole, depending on the types of services we provide. A major component in the formula that develops my rent includes a component called taxes, and if the taxes go up on those poles, it's going to impact my rate. And I might have a rural area that I want to build broadband to, and this might be the straw that breaks the camel's back. It may make it non-economical or uneconomical for me to go to that small town. So that's one way it hurts us.

GM

The other way it hurts us, is it's going to add a tax on my wires, and that tax could add my rate, which makes me less competitive with the already 30 percent of the customers that went to satellite already. You know, 25 years ago when I came here, we only did video. Now we're doing telephone and people like our services because we're packaging them and bringing the price down. We didn't have internet back then because Al Gore hadn't invented it yet. I shouldn't say that.

But at the end of the day, this is the single most important bill that we're going to be following this year. We're very grateful to the sponsors for recognizing the economic development impact of it and the impact on companies that are struggling to keep these 2,000 people working in good careers.

I'd be happy to stand for questions and I thank you very much for your time. **See written testimony of William Durand attached hereto and hereafter referred to as Attachment 3.**

Senator Betsi DeVries, D. 18: Thank you, Mr. Durand. Questions from the Committee? Seeing none, we thank you for your testimony this morning.

Attorney Durand: Thank you.

Senator Betsi DeVries, D. 18: And we think you might be sweep at the end, Cordell Johnston with the Municipal Association.

Attorney Cordell Johnston: Thank you, Madam Chair. My name's Cordell Johnston, I represent the New Hampshire Municipal Association.

We are very much opposed to the bill. I have a letter, can never remember which way to pass it, expressing our opposition. This Committee deals with a lot of very complicated issues. This is not one of them. This is an issue of simple fairness. This is an exemption, a property tax exemption that is given to one industry. All the testimony that you've heard today has been about economic development. Property tax is not an economic development tool. It's a tax on property. Everyone is expected to pay it. If you're a charitable organization, you can be exempted, although even at that, not all of your property is exempted.

I don't know how a person convinces himself that this exemption is fair. Poles and conduits owned by electricity companies are subject to the property tax. The exact same poles and conduits, if owned by a telephone company, are exempt under this tax, under this statute. One of the arguments most

commonly made for this exemption is that it's to make up for telephone companies having to pay their communications service tax, which they do not pay, the customers pay it. CST is a tax on the customer, it is collected by the phone company. It's not different from the meals and rooms tax, the gasoline tax, the tobacco tax, all of which are taxes paid by the customer, collected by the retailer. No one would argue that a hotel or a restaurant should be exempt from property taxes because it has to collect the meals and rooms tax. No one would argue, no one would suggest that a gas station or a convenience store should be exempt because it has to collect a tobacco tax or the gas tax. This is no different.

We've heard a lot of testimony about how, how well this industry is doing, how many jobs they provide, how many hundreds of millions they have invested in infrastructure and therefore they need a property tax exemption.

The current economic climate. There are a lot of people who are not doing well in the current economic climate. Every exemption that the Legislature grants means that someone else is paying higher property taxes. There are a lot of people who could stand to pay slightly lower property taxes. Probably everyone in this room could stand to pay lower property taxes. So if you want to talk about the current economic climate, I suggest that the current economic climate suggests property tax relief for the rest of us, not a continued exemption for one industry.

I'd be happy to answer any questions. See written testimony of Cordell Johnston attached hereto and hereafter referred to as Attachment 4.

Senator Betsi DeVries, D. 18: Senator Barnes.

Senator John S. Barnes, Jr., D. 17: Thank you. Cordell, this has been around since God knows when. You folks, I think, have always opposed it, if my memory serves me correctly, the Municipal Association.

Attorney Johnston: Yes.

Senator John S. Barnes, Jr., D. 17: Help me out. Let's go both ways on this thing. If we were, this exemption were to go away, what benefit would that be to communities?

Attorney Johnston: The benefit is that there's a broader tax base. These companies would now be paying taxes on the poles and conduits, which means that the property tax for the rest of the taxpayers would go down.

Senator John S. Barnes, Jr., D. 17: Okay, thank you. Now let's put that right here in this box. I've heard that argument for 10, 15 years, whatever it's been around.

Now, obviously, someone's going to have to pay for that exemption, which would be the people that are using it. So my taxes, let's use the town I live in, Raymond. We're going to get more tax revenue so our taxes would go down. But how much are my bills going to go up with these companies with their passing it on to me? Is there a wash here? Is it going to be even?

Attorney Johnston: I don't think anyone knows. Certainly, I don't know. The argument is that the cost would be passed along to the ratepayers. The PUC has something to say about that. I don't know ...

Senator John S. Barnes, Jr., D. 17: Over the years, they've said sure.

Attorney Johnston: Yeah, well, I don't know Public Utilities law but let's assume that's true. So what? That's the way it ought to be.

Senator John S. Barnes, Jr., D. 17: Yeah.

Attorney Johnston: The cost of doing business gets passed along to the customers.

Senator John S. Barnes, Jr., D. 17: Cordell, I don't question it.

Attorney Johnston: Okay.

Senator John S. Barnes, Jr., D. 17: I'm questioning Joe Taxpayer, Jack Taxpayer in Raymond. I'm going to benefit because all of sudden we're taxing these things, so it's going to be, benefit my tax rate. Is it a dollar? Is it two dollars? Five dollars? And then, by golly, when my wife opens up the bills for poles, for stuff that's on the poles, am I going to be paying more in the end? Is it going to wash out? I think that's a very important thing for people to know.

Senator Betsi DeVries, D. 18: Is that a question?

Senator John S. Barnes, Jr., D. 17: Would you believe.

Attorney Johnston: I think that's a good question. I would say that when your wife opens the bill and sees that it's gone up, that at the time she opens the property tax bill and sees that that's gone done, she's going to have one less complaint to make to you as Jack Barnes the Selectman.

The costs ought to be paid by the people who use the service, not by the taxpayers who may not use the service.

Senator John S. Barnes, Jr., D. 17: I have no problem with that, but I still don't know the difference.

Senator Betsi DeVries, D. 18: Follow-up.

Senator John S. Barnes, Jr., D. 17: The follow-up is, I really would love to know what kind of wash there is on this thing.

Attorney Johnston: I'd be happy to try to find out. I don't know that anyone can answer that question.

Senator John S. Barnes, Jr., D. 17: For the last 15 years, no one's been able to answer my question, Cordell, so it's the same. It's been that way since this thing's been around. Nobody can answer that.

Attorney Johnston: Yup, I understand that.

Senator Betsi DeVries, D. 18: Thank you, Senator. Were there further questions from the Committee? Seeing none, thank you, Cordell, for your testimony this morning.


Attorney Johnston: Thank you.

Senator Betsi DeVries, D. 18: With that, was there anybody else wishing to speak? I will close the hearing on Senate Bill 492.

Hearing concluded at 10:04 a.m.

Respectfully submitted,

Recorded by:
Claire Emery, Senate Secretary



Transcribed by:
Catherine S. Mullen, Senate Secretary
3/22/10

4 Attachments

New Hampshire Broadband Facts

Data Source:

"High Speed Services for Internet Access: Status as of 6/30/2008", FCC Wireline Competition Bureau; Released 7/2009
U.S Census Bureau Population Division; (NST-EST2009-01)

Broadband Lines per capita by New England States

Connecticut:	.57
New Hampshire:	.52
Massachusetts:	.52
Rhode Island:	.50
Vermont:	.41
Maine:	.32

Population Density State Rank

Connecticut:	#4	(722.9 persons per sq. mi.)
New Hampshire:	#20	(146.7 persons per sq. mi.)
Massachusetts:	#3	(822.7 persons per sq. mi.)
Rhode Island:	#2	(1012.3 persons per sq. mi.)
Vermont:	#30	(67.2 persons per sq. mi.)
Maine:	#38	(42.7 persons per sq. mi.)

% Growth in Broadband Lines 2003-2008

Connecticut:	449%	364,371-2,002,300
New Hampshire:	476%	118,304-681,535
Massachusetts:	322%	802,423-3,392,831
Rhode Island:	405%	104,444-527,728
Vermont:	546%	39,773-257,065
Maine:	403%	85,212-428,904

Broadband penetration by population density

Rank	State	Density	Population	Broadband Lines	Per Capita Broadband Lines
17	Indiana	176.9	6,388,309	2,479,608	.39
18	Georgia	164.9	9,697,838	3,996,695	.41
19	Tennessee	149.4	6,240,456	2,767,503	.44
20	New Hampshire	146.7	1,321,872	681,535	.52
21	South Carolina	146.4	4,503,280	1,779,117	.39
22	Kentucky	106.8	4,287,931	1,298,038	.30
23	Wisconsin	103.1	5,627,610	1,931,916	.34



Comcast Cable
54 Regional Drive
Concord, NH 03301
Phone: 603.224.0957
www.comcast.com

Attachment 2

Comcast Testimony in Support of SB 492
Senate Public and Municipal Affairs
February 11, 2010

Madame Chairwoman and members of the committee, my name is Chris Hodgdon I am Comcast's Director of State Government Relations here in New Hampshire. Comcast serves 300,000 New Hampshire homes and business in more than 100 communities with a workforce of approximately 1600. We support the passage of this legislation for the reasons stated previously by other members of the telecommunications industry; it maintains an equitable tax policy which allows competitors with vastly different technology and infrastructure to compete.

Others have testified to the long history of this tax policy and what harm can come if it is changed. I would like to focus on what some of the positive effects of this policy have been in New Hampshire.

By choosing to tax telecommunications at the service level through the Communications Service Tax and not by the technology employed to deliver the service; wired providers such as cable and telephone companies do not suffer a tax disadvantage for investing in our networks. These networks deliver the fastest broadband internet speeds, the most reliable telephone services and attractive video offerings. Comcast currently offers a 50 Mbps/10 Mbps service to 98% of the 420,000 homes and businesses our fiber optic coaxial cable network passes and in 2009 alone we invested \$55 million in capital in New Hampshire. That investment means businesses and residences have access to the fastest internet service and innovative voice and video services and that is critical to economic development.

I have circulated a single page document which provides some information about the state of broadband in New Hampshire and I would like to conclude my remarks by focusing on that data. I believe, that in part, the decision not to tax wired infrastructure has contributed to the impressive information contained in this fact sheet. There are more broadband customers in New Hampshire on a per capita basis than any other New England state except Connecticut. This is particularly impressive when you consider that Southern New England is among the most densely populated regions in the country and we all now density is a key factor in the deployment of wired telecommunications infrastructure. Despite being ranked 20th nationally in population density New Hampshire has more broadband lines per capita than Massachusetts and Rhode Island, which are 3rd and 2nd respectively and far outpace Maine and Vermont. Additionally, the growth in the total number of broadband lines is spectacular, outperforming every other New England state except Vermont.

Lastly, I compared New Hampshire to the other states in the United States who have a similar population density and as you can see no other state comes even close to New Hampshire.

My point in providing this information is to suggest that the carefully considered decision many years ago to treat all providers the same and exempt Poles, Wires and Conduits has contributed to New Hampshire's adoption and availability of advanced telecommunications services such as broadband. All providers fully recognize that there is additional work to be done to bring broadband to all who want it, and by not adding a new tax to the wired providers in this state this goal will be far easier to attain.

I urge you to please support this legislation 2010 is not the right time to create new taxes and add costs onto any business and its customers.

WRITTEN TESTIMONY
OF
WILLIAM D. DURAND, ESQ.
ON BEHALF OF
THE NEW ENGLAND CABLE
&
TELECOMMUNICATIONS ASSOCIATION, INC.
IN SUPPORT OF
SENATE BILL 492-FN

- **Introduction:**

Madame Chair and members of the Committee, I represent the New England Cable & Telecommunications Association, Inc., NECTA. Our members include substantially all of the major cable operating and programming companies in the six state New England region, including Comcast, Time Warner and Metrocast. The cable industry employs more than 2000 people in New Hampshire. We pass over 600,000 homes and businesses with in excess of 10,000 miles of fiber optic and coaxial cable. We provide approximately \$600,000 in free service to schools, libraries and non-profits and we pay over \$10 million annually in franchise fees to New Hampshire municipalities. We pride ourselves on making positive contributions to the state and communities that we serve.

NECTA respectfully submits this testimony in support of 492-FN.

- **Expiration of the exemption would have a negative impact on economic development:**

Cable companies are investing millions of dollars in upgrades to provide high speed internet connections to urban and rural areas alike. Small businesses, municipalities, hotels, hospitals and schools are anxious to receive the benefits of these upgrades. If this new tax is adopted, it will be a disincentive to cable companies to continue to deploy new infrastructure and upgrade facilities. This would be true particularly in rural areas of the state where the number of subscribers per mile is low and thus the cost of attaching to poles and deploying infrastructure is higher. Adoption of a new tax on wired infrastructure runs exactly opposite to the national trend

where government is seeking to provide tax incentives for the deployment of broadband infrastructure.

- **If this bill does not pass- a new tax to be paid by cable customers will be created:**

We support this bill to extend the local property tax exemption for wooden poles and conduits. Unless it passes expiration of the exemption will lead to higher costs for the cable company in two different ways. First, cable companies will pay **higher pole rental rates**. These fees are paid annually to the pole owning electric utility or telephone company and can vary from several dollars to as much as \$35 per year. The cable industry attaches to hundreds of thousands of poles in New Hampshire . Under a final vestige of rate regulation, only the basic cable rate is regulated and cable companies increase their rates by inflation plus any external costs. Under federal law, external costs include programming costs, copyright fees, taxes and other obligations imposed by franchise authorities. This new tax would constitute an external cost and as such would be passed through to our customers. Additionally, cable companies own wires and conduit. This new tax would be assessed on our conduits and wires. The imposition of this new tax on poles, wires and conduits could increase a cable customers bill by more than 1.50 per month. Since the passage of the 1984, 1992, and 1996 amendments to the Communications Act of 1934, all taxes are listed conspicuously on our customers' bills. This tax would be clearly identified on the customer's bill.

Cable customers already pay franchise fees of up to five percent (5%) to municipalities. Satellite providers pay no franchise fees, have no facilities or real estate in New Hampshire and would not pay this new tax. If this bill does not pass it might induce more subscribers to choose satellite over cable, putting the cable industry at a competitive disadvantage. Additionally, each cable customer lost results in a loss of revenue to cities and towns collecting franchise fees

- **Conclusion:**

We recognize that we are living through difficult economic times and that municipalities will seek to implement a new tax if possible. However, allowing the exemption to expire would

create a new tax on New Hampshire citizens. It would have a chilling effect on economic development and would put the cable industry at a competitive disadvantage to the satellite and wireless industries. It is our position that a competitive telecommunications industry on a "level playing field" leads to the deployment of a vibrant telecommunications infrastructure. This is essential to economic growth and this current tax policy in New Hampshire has allowed this to happen. Allowing the exemption to expire would change the course and create a disincentive for cable companies to invest in New Hampshire's telecommunications infrastructure. We urge you to support this bill and we look forward to working with the committee to maintain tax policy that will stimulate the economy and place no new tax burdens on our customers. Thank you.

Respectfully submitted,

William D. Durand, Esq.
Executive Vice President Chief Counsel
New England Cable & Telecommunications Association, Inc.
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Attachment 4



**New Hampshire
Municipal Association**

February 11, 2010

Hon. Betsi DeVries, Chair
Senate Public and Municipal Affairs Committee
State House
Concord, NH 03301

Re: SB 492, extending the property tax exemption for telephone companies

Dear Sen. DeVries:

I write to express the *opposition* of the New Hampshire Municipal Association to **SB 492**, which would extend for four years the property tax exemption that telephone companies currently enjoy on wooden poles and conduits. Opposition to this kind of legislation has been a longstanding policy of the Municipal Association.

The question raised by this bill is one of simple fairness: Should a single industry be exempt from taxation on property that, if it were owned by anyone else, would be fully taxable?

Under RSA 72:8, “[a]ll structures, machinery, dynamos, apparatus, *poles, wires, fixtures of all kinds and descriptions*, and pipe lines employed in the generation, production, supply, distribution, transmission, or transportation of *electric power or natural gas, crude petroleum and refined petroleum products* or combinations thereof, *shall be taxed as real estate* in the town in which said property or any part of it is situated.” Thus, poles and conduits for the transmission of electricity have always been taxed as real estate.

Under RSA 72:8-a, “all structures, poles, towers, and conduits employed in the transmission of *telecommunication, cable, or commercial mobile radio services shall be taxed as real estate* in the town in which such property or any part of it is situated.” However, RSA 72:8-b effectively nullifies that provision by stating, “Notwithstanding any other provision of this chapter, *any conduit* that is not a part of a building *and any whole or partial interest in wooden poles, employed in the transmission of communication services* that are subject to the tax imposed under RSA 82-A, and owned by a retailer as that term is defined in RSA 82-A:2, X, *shall be exempt from being taxed as real estate under RSA 72:8-a.*” RSA 82-A is the communications service tax imposed on telephone customers, and a “retailer” is any person or entity that transmits or

Hon. Betsi DeVries, Chair

February 11, 2010

Page 2 of 2

supplies communication services to persons other than the federal, state, and local governments. In short, telephone companies are exempt under RSA 72:8-b from property taxation on their wooden poles and conduits.

There is no plausible justification for this exemption. It was enacted as a *one-year exemption* in 1998, and has been extended five times since then. The exemption has always been explained as a trade-off for the communications service tax (CST) imposed under RSA 82-A. This is a rationalization that makes no sense.

Telephone companies do not pay the CST. The tax is expressly imposed on the *customer*, and is merely collected by the phone company. This is no different from the meals and rooms tax, the tobacco tax, or the gasoline tax, all of which are imposed on the customer and collected by the retailer. No one would seriously argue that hotels, restaurants, convenience stores, and gas stations should be exempt from property tax because they must collect these taxes.

In the past, telephone companies have argued for the extension of this exemption on the ground that land-line companies are at a competitive disadvantage against cellular companies, which do not own poles and conduits and thus may have less of a property tax burden. That is irrelevant. The property tax is not, and should be, a tool for managing business competition. It is a tax on property, period.

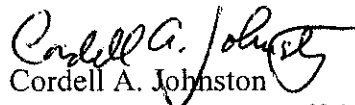
If these same poles and conduits were owned by electric companies, they would be fully taxable. In fact, it is not uncommon for a utility pole to be jointly owned by an electric company and a phone company. In that circumstance, the part owned by the electric company is taxed, and the part owned by the phone company is not. That is obvious nonsense.

We have not done a survey recently, but as of 2005, New Hampshire was one of only two states that did not subject telephone company poles and conduits to either a real property or personal property tax. It is unlikely that those numbers have changed significantly.

It is long past time to end this subsidy to one industry. Please vote SB 492 *Inexpedient to Legislate*.

Thank you for your consideration.

Sincerely,



Cordell A. Johnston
Acting Government Affairs Counsel

Speakers

Voting Sheets

Senate Public & Municipal Affairs

EXECUTIVE SESSION

Bill # SB492

Hearing date: 02-11-10

Executive session date: 3-3-10

Motion of: OTP

VOTE: 4-1

<u>Made by</u>	DeVries <input checked="" type="checkbox"/>	<u>Seconded</u>	DeVries <input type="checkbox"/>	<u>Reported</u>	DeVries <input type="checkbox"/>
<u>Senator:</u>	Houde <input type="checkbox"/>	<u>by Senator:</u>	Houde <input type="checkbox"/>	<u>by Senator:</u>	Houde <input type="checkbox"/>
<i>OTP</i>	Sgambati <input type="checkbox"/>		Sgambati <input checked="" type="checkbox"/>		Sgambati <input type="checkbox"/>
	Roberge <input type="checkbox"/>		Roberge <input type="checkbox"/>		Roberge <input type="checkbox"/>
	Barnes <input type="checkbox"/>		Barnes <input type="checkbox"/>		Barnes <input type="checkbox"/>

<u>Committee Member</u>	<u>Present</u>	<u>Yes</u>	<u>No</u>	<u>Reported out by</u>
Senator DeVries, Chairman	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Houde, Vice-Chair	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Sgambati	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Senator Roberge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Barnes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*Amendments: _____

Notes: _____

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Date: March 3, 2010

THE COMMITTEE ON Public and Municipal Affairs

to which was referred Senate Bill 492-FN-L

AN ACT extending the local property tax exemption for wooden poles and conduits.

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

OUGHT TO PASS

BY A VOTE OF: 4 - 1

AMENDMENT # s

Senator Kathleen G. Sgambati
For the Committee

Claire Emery 271-1403

New Hampshire General Court - Bill Status System

Docket of SB492

Docket Abbreviations

Bill Title: extending the local property tax exemption for wooden poles and conduits.*Official Docket of SB492:*

Date	Body	Description
01/27/2010	S	Introduced and Referred to Public and Municipal Affairs; SJ 4 , Pg.59
02/04/2010	S	Hearing: February 11, 2010, Room 103, LOB, 8:50 a.m.; SC6
03/04/2010	S	Committee Report: Ought to Pass 3/10/10; SC10
03/10/2010	S	Sen. Sgambati Floor Amendment 0953s, AA, VV; SJ 9 , Pg.146
03/10/2010	S	Ought to Pass with Amendment 0953s, MA, VV; OT3rdg; SJ 9 , Pg.146
03/10/2010	S	Passed by Third Reading Resolution; SJ 9 , Pg.151
03/17/2010	H	Introduced and Referred to Local and Regulated Revenues; HJ 26 , PG.1392
03/23/2010	H	Public Hearing: 3/31/2010 1:00 PM LOB 210-211
03/31/2010	H	Full Committee Work Session: 4/7/2010 1:00 PM LOB 303
03/31/2010	H	Executive Session: 4/13/2010 10:00 AM LOB 303
04/14/2010	H	Majority Committee Report: Inexpedient to Legislate for April 21 (Vote 15-4; RC); HC31 , PG.1535-1536
04/14/2010	H	Minority Committee Report: Ought to Pass with Amendment #1295h (NT); HC 31 , PG.1535-1536
04/14/2010	H	Proposed Minority Committee Amendment #1295h (New Title); HC 31 , PG.1571
04/21/2010	H	Inexpedient to Legislate: MA RC 222-129 ; HJ 35 , PG.1673-1676
04/21/2010	H	Indefinitely Postpone (Rep Walz): MA RC 188-154 ; HJ 35 , PG.1677-1678

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

S B492-FW-6 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: 1 THRU 4
- SIGN-UP SHEET (2)

ALL AMENDMENTS (passed or not) CONSIDERED BY COMMITTEE:
____ - AMENDMENT # _____ - AMENDMENT # _____
____ - AMENDMENT # _____ - 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 10/07/10 Debra A. Martone
COMMITTEE SECRETARY