

Bill as Introduced

SB 131-FN - AS INTRODUCED

2011 SESSION

11-0761
10/09

SENATE BILL ***131-FN***

AN ACT repealing the exemption for water and air pollution control facilities from local property taxation.

SPONSORS: Sen. Gallus, Dist 1; Rep. Kurk, Hills 7; Rep. Taylor, Graf 2

COMMITTEE: Ways and Means

ANALYSIS

This bill repeals the exemption from property taxes for the appraised value of water and air pollution control facilities as determined by the department of environmental services.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eleven

AN ACT repealing the exemption for water and air pollution control facilities from local property taxation.

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

1 1 Repeal. The following are repealed:

2 I. RSA 72:12-a, relative to the property tax exemption for water and air pollution control
3 facilities.

4 II. RSA 72:12-b, relative to facilities exempted under prior law.

5 III. RSA 83-F:1, V(a), relative to the exclusion of exempt property from classification as
6 utility property.

7 2 Effective Date. This act shall take effect April 1, 2011.

LBAO
11-0761
02/10/11

SB 131-FN - FISCAL NOTE

AN ACT repealing the exemption for water and air pollution control facilities from local property taxation.

FISCAL IMPACT:

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

SB 131 FISCAL NOTE

AN ACT repealing the exemption for water and air pollution control facilities from local property taxation.

FISCAL IMPACT:

The Department of Revenue Administration states this bill will increase state education trust fund revenue by \$2,000,000 in FY 2012 and each year thereafter. This bill will have no fiscal impact on state, county, and local expenditures, or county and local revenue.

METHODOLOGY:

The Department of Revenue Administration states this bill repeals the exemption from property taxes for the appraised value of water and air pollution control facilities as determined by the Department of Environmental Services. The Department states total state revenue collected in the utility property tax was reduced by \$1,942,530 in exempt pollution control property. The Department assumes the amount of lost revenue would continue to be approximately \$2,000,000 per year if the exemption remained in place.

The New Hampshire Municipal Association states this bill will shift the local property tax burden amongst local property taxpayers, but does not impact the total amount collected in local property taxes.

Committee Minutes

SENATE CALENDAR NOTICE WAYS AND MEANS

Senator Bob Odell Chairman
 Senator Jim Luther V Chairman
 Senator David Boutin
 Senator Lou D'Allesandro
 Senator Chuck Morse
 Senator Jim Rausch

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 16, 2011

HEARINGS

Tuesday

2/22/2011

WAYS AND MEANS

SH 100

1:00 PM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

Comments: *Please note that SB78, SB138 and SB23 were recessed from 2/15/11.

1:00 PM	SB78-FN-A-L	relative to motor vehicle registration fees.
1:05 PM	SB138-FN-A	eliminating the lottery commission and establishing the education lottery authority.
1:15 PM	SB23-FN	establishing a revenue assistant position within the department of justice.
1:20 PM	SB131-FN	repealing the exemption for water and air pollution control facilities from local property taxation.
1:35 PM	SB133-FN	relative to reestablishing the exemption from property taxation for telecommunications poles and conduits.
1:50 PM	SB126-FN	relative to net operating loss carryovers under the business profits tax.
2:05 PM	SB168-FN	conforming the interest and dividends tax to federal tax definitions.

Sponsors:

SB78-FN-A-L

Sen. Andy Sanborn
 Sen. Jeb Bradley
 Rep. Seth Cohn

Sen. Peter Bragdon
 Sen. Fenton Groen
 Rep. Kenneth Kreis

Sen. James Forsythe
 Sen. Tom De Blois
 Rep. Jennifer Coffey

Sen. Raymond White
 Rep. Thomas Keane
 Rep. David Bettencourt

SB138-FN-A

Sen. Lou D'Allesandro

Sen. John Gallus

SB23-FN

Sen. Bob Odell

SB131-FN

Sen. John Gallus

Rep. Neal Kurk

Rep. Kathleen Taylor

SB133-FN

Sen. Sharon Carson

Sen. Lou D'Allesandro

Rep. Norman Major

Rep. Mary Griffin

SB126-FN

Sen. Jim Luther

Sen. John Barnes, Jr.

Sen. David Boutin

Sen. Peter Bragdon

Sen. Sharon Carson

Sen. James Forsythe

Sen. John Gallus

Sen. Fenton Groen

Sen. Gary Lambert

Sen. Jim Rausch

Sen. Andy Sanborn

Sen. Raymond White

Rep. David Bettencourt

Rep. Norman Major

Rep. Gene Chandler

Rep. Pamela Tucker

SB168-FN

Sen. Jim Luther

Sen. Jeb Bradley

Sen. Raymond White

Sen. Gary Lambert

Sen. Bob Odell

Sonja Caldwell 271-2117

Sen. Bob Odell

Chairman

Ways and Means Committee

Hearing Report

To: Members of the Senate

From: Sonja Caldwell
Legislative Aide

Re: **SB131-FN** *--repealing the exemption for water and air pollution control facilities from local property taxation.*

Hearing date: February 22, 2011

Members present: Sen. Odell, Sen. Luther, Sen. Boutin, Sen. D'Allesandro, Sen. Morse, Sen. Rausch

Members absent:

Sponsor(s): Sen. Gallus, Dist 1; Rep. Kurk, Hills 7; Rep. Taylor, Graf 2

What the bill does: This bill repeals the exemption from property taxes for the appraised value of water and air pollution control facilities as determined by the department of environmental services.

Who supports the bill: Kathryn Temchalk (City of Concord), Cordell Johnston (NH Municipal Assoc), Mary Beth Walz (Self), Brian Fogg (George Sansoucy), Angela Silva (Seabrook),

Who opposes the bill: Judy Tomlinson (Franklin Pierce Univ), George Roberts Jr, (Policy Management Anheuser Busch Comp), Donna Gamache (PSNH), Len Gerzon (PSNH), David Shulock (Springfield Power, Bridgewater Power, Pinetree), Dick Winn (Seabrook Station), Maura Weston (concord Regional Solid waste Coop), Michael Licata (BIA), Gary Abbott (Assoc General Contractors), Henry Veilleux (Wheelabrator), Michelle Hamm (Monadnock Paper Mills)

Taking no position: Sen. John Gallus

Summary of testimony received:

Senator Odell opened the hearing at 1:43.

Josh Strzempko, intern for Senator Gallus introduced the bill, which

repeals the property tax exemption for the appraised value of water and air pollution control facilities.

Cordell Johnston - NH Municipal Association, testified in favor of the legislation. He said it was originally enacted in 1955 to give industries an incentive to install equipment that would control air and water pollution. This was before a lot of pollution control laws and gave them an incentive to do it voluntarily. The law has remained in effect with few changes. He said the issue that cities and towns have had is most of the equipment is not installed voluntarily but rather because its required by state or federal law. He said the effect of this law is that cities are required to give the companies an exemption for something they are required to do anyway. It requires cities to subsidize pollution control. It's a mandatory exemption granted by the state. You have to apply to DES to get the exemption. There have been some abuses: one was for a landfill and one for a septic tank on residential property. The cases went to the Supreme Court and they ruled that they qualified. The law was amended last year to prevent that from qualifying. He said a lot of people will testify in favor of the exemption and say its important for economic development, however he said this is not what its intended for. Its for pollution control. This is not about economic development. He suggested we let the cities grant it voluntarily if they want. This is a downshifting of state priorities onto cities and towns.

Senator Morse asked what his will raise in taxes for the State of NH. **Mr. Johnston** responded that he didn't know. He said it affects a small amount of cities towns. As of 2009, the forgone revenue statewide was about \$4 million. Of that, \$2.9 million was in Seabrook. He said the Bow stack will add to that significantly

Senator Rausch asked if a power generating facility with a scrubber is taxed but the scrubber is exempted.

Mr. Johnston said no, a lot of things could be exempted. In Newington, various components of the plant get exempted. It wouldn't be just the scrubber. It would be anything that DES deems to satisfy the requirement of pollution control equipment.

Marybeth Walz – testified in favor. She said she chaired the committee in the House last year that created the ideas behind this bill. They also studied this issue. This tax emption has outlived its usefulness. The purpose isn't there anymore. It was to motivate but now its required. This is not a new tax, though the utilities will say it is. This does not have an impact on state revenues, but its important for local revenues. She said the committee will hear that 48 states have this, but that is misleading. They have some form of exemption but not exactly like this. She said the House has a similar bill and

they have 5 year step down. Businesses need to be able to plan for paying the tax.

Senator Boutin asked if the exemption went away, would the entity that is now getting the exemption absorb it or pass it on to consumers.

Ms. Walz said in the case of the Bow plant, they generate power that is market based, therefore it would be determined by the PUC to what extent they could pass it on through rates.

Donna Gamache and Len Gerzon - PSNH – testified in opposition. PSNH is the largest tax payer in NH. Eliminating the exemption would result in a direct pass through to their customers. They see this bill as a direct increase in the tax. She said that with regard to the Bow scrubber, the legislature mandated that they install a more expensive option that would yield a higher reduction. For any tax that PSNH has to pay, it is a direct pass through to customers. Equipment is not taxed as property in other areas, yet utilities are singled out in that it is treated as property for them.

Len Gerzon is the property tax supervisor for PSNH. Previous attempts to repeal this have failed. They believe this tax at this time would be a new burdensome tax for their customers that would be added to the energy services rate. The investment in the scrubber was \$450 million. This was a mandate on the plant at the end of its economic life, to clean up the air from mercury. They didn't think the laws would change regarding the pollution control exemption when they built it. Property tax in NH is based on fair market value. This is both a mandate and an asset that has robbed from the value of the plant, not added to it.

Senator Luther asked how big the exemption is and what they would have to pay.

Mr. Gerzon said their property value totals \$60-70 million throughout the state. He said with the scrubber, you would add \$450 million of cost to the analysis, but taxes are based on value, not cost. The exemption only impacts a handful of communities and they are compensated well for having the facilities in their communities.

David Shulock - (Springfield Power, Bridgewater Power, Pinetree wood burning community). He said PSNH covered things well. The 4 facilities he represents each employ 20 individuals directly and 120 in the forestry industry. A repeal of this tax exemption is bad for them right now. They can't afford a tax increase. He said they can't pass the cost onto ratepayers the way a public utility can. It would go directly to their bottom line and determine whether the facility can afford to operate.. They are opposed to the repeal.

Dick Winn - Seabrook Station. Testified in opposition. Next Air Energy Resources has facilities in 26 states. They lead the nation in solar generation.

They pay \$22 million annually in state and local property taxes. They were attracted by the highly qualified workforce and business friendly climate in NH. The tax credits for pollution control equipment factored into their decision. SB131 sends a negative message to companies such as his. More than 40 states have provisions like this exemption. Passage of this bill would send a signal to companies looking to locate or expand in NH that you can't count on incentives. It will have a significant impact for them of a 15 percent increase in taxes. Tax policy would also be perceived as inconsistent. They believe its an unjustified tax increase.

Michael Licata - BIA – testified in opposition and submitted letters in opposition to the legislation. This is a tax increase coming at the worst time for many of NH's leading employers. Companies operate in a competitive work environment, electricity prices in NH are the highest in any of Sylvania's plants. They have to compete within their own company for work. When companies look at where to locate, they will take this into consideration. The utilities aren't the only ones who pay the tax. Anheuser Busch, the Mount Washington Hotel, Monadnock paper, and the Gorham paper mill would also be affected.

Brian Fogg – representing George Sansoucy - appraisal and engineering company out of Newington.. They have 50 client towns in NH, they represent all but three energy generating facilities in the state. They do utility valuations for them, and all states in new England. The taxpayers in the communities are subsidizing this exemption. Seabrook has seen a reduction in property tax value down from its original value. The value is determined by an income approach and doesn't take into consideration the cost of the facility. The pollution exemption comes off fair market value.

Henry Veilleux – testified in opposition – he also said this would be a tax increase on facilities.

Michelle Hamm - Monadnock paper mills – testified in opposition. Pollution control equipment is vital. It helps keep materials from going to landfills and has reduced the number of trucks that have to come to facility. It is the right thing to do for a minimal impact on the environment. They support the town by employing citizens and are the largest taxpayer in the town of Bennington. This would result in increases to energy costs. They are one of the only surviving paper mills in NH.

Senator Odell closed the hearing at 2:47

Speakers

SENATE WAYS & MEANS COMMITTEE

Date 2/22/11

Time 1:20 p.m.

Public Hearing on

SB131-FN

(repealing the exemption for water and air pollution control facilities from local property taxation.)

Please check box(es) that apply.

SPEAKING FAVOR OPPOSED

NAME (Please print)

REPRESENTING

SPEAKING FAVOR	OPPOSED	NAME (Please print)	REPRESENTING
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	SENATOR Gallus	District # 1
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Judy Tomlinson	Franklin Pierce Univ.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	George Roberts Jr	POLICY MANAGEMENT AMSTERDAM MIDDLE COMM.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Kathryn Temchak	City of Concord
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Cordell Johnston	NH Municipal Ass'n
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mary Beth Watz	self
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Donna Gamache / Len Gerzon	PSNH
<input checked="" type="checkbox"/>	<input type="checkbox"/>	David Shulack, Olson & Gould for	Wend-IPP's ^{Springfield Power} ^{Bridgewater Power} ^{Wend / Pine Tree}
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Dick Winin	Seabrook Station
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mawa Weston	Concord Regional Solid Waste Coop
<input checked="" type="checkbox"/>	<input type="checkbox"/>	MICHAEL LICATA	BIA
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Gary Abbott	Assoc General Contractors
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Brian Fogg	George Sawdoy
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Angela Silva	Seabrook
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Henry Veilley	Wheeler
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<input type="checkbox"/>	<input type="checkbox"/>		
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SENATE WAYS & MEANS COMMITTEE

Date 2/22/11

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Public Hearing on

SB131-FN

(repealing the exemption for water and air pollution control facilities from local property taxation.)

Please check box(es) that apply.

SPEAKING FAVOR OPPOSED

NAME (Please print)

REPRESENTING

Michelle Hemm Monardnock Paper Mills

Testimony



New Hampshire Municipal Association

February 22, 2011

Hon. Bob Odell, Chairman
Senate Ways & Means Committee
State House, Room 302
Concord, New Hampshire 03301

Re: SB 131, repealing the property tax exemption for pollution control facilities

Dear Sen. Odell:

I write to express the strong support of the New Hampshire Municipal Association for **SB 131**, which would repeal RSA 72:12-a, the property tax exemption for pollution control devices. The repeal of this statute is one of the Municipal Association's highest priorities, adopted overwhelmingly as a legislative policy for 2011-12 at our legislative policy conference in September.

Almost everyone agrees that property taxes in this state are too high. That situation is made worse by exemptions like this one that provide huge benefits to a very small class of taxpayers. Such exemptions shift the property tax burden, resulting in higher taxes for everyone else. *Repealing this exemption will lower taxes for almost all taxpayers in the affected municipalities.*

The pollution control exemption—originally enacted in 1955, before the existence of state and federal pollution laws—was intended as an incentive for industrial facilities to make *voluntary* improvements to their plant and equipment to reduce air and water pollution. It has long since lost its usefulness, as federal and state laws have made pollution control mandatory. Now, illogically, the exemption is granted (by the state—the municipality has no control) merely for installing pollution control equipment that is required by law. Thus, under the statute, *cities and towns must pay companies to comply with state and federal law*. This obviously makes no sense.

In the rare case where a facility does install equipment that goes beyond state and federal requirements, the pollution reduction benefit obviously is not limited to the host municipality. Air and water pollution do not respect municipal boundaries, and a single municipality should not be required to subsidize pollution control measures.

Notably, almost no one pretends that the exemption works as an incentive to control pollution. Rather, its supporters justify it almost entirely as an economic development incentive.

We do not dispute the value of encouraging economic development in the state. However, if that is the legislature's goal, it is both nonsensical and ineffective to pursue it through a "pollution control" measure. The availability of this exemption does not depend in any way on the beneficiary's contribution to the state's economic development—all that matters is the presence of a pollution control device. The exemption is available only to a small class of taxpayers—it is useless to all other businesses, which end up bearing the cost of the exemption. Thus, its value in promoting any meaningful economic development is questionable at best.

Further, if subsidizing economic development is a state priority, it is the *state's* obligation to provide that subsidy. If the state wants to use tax policy to foster economic development—whether through a pollution control exemption or otherwise—it should create an exemption or credit against a *state* tax, such as the business profits tax or business enterprise tax. ***To require municipalities to bear this burden is nothing less than a direct downshifting of state costs to municipalities and their taxpayers.***

Proponents of the exemption also will argue that it provides an economic benefit to the *municipality*. The affected cities and towns have differing perspectives on this claim: the presence of any business brings with it both benefits and burdens, and whether there is still a net benefit after application of the pollution control exemption will vary depending on the circumstances. Clearly, the *municipality* is in the best position to determine the net economic effect. Thus, if the legislature wants to leave the exemption in place, granting the exemption should be entirely at the option of the municipality.

We have no objection to letting municipalities, *in their discretion*, grant an exemption for pollution control equipment—or for economic development—nor do we object to any exemption or credit against *state* taxes. However, requiring local property taxpayers to absorb this cost to advance a state policy is simply wrong.

For these reasons, we believe RSA 72:12-a should be repealed, and we urge the committee to recommend SB 131 as ***Ought to Pass***.

Thank you very much for your consideration; I would be happy to answer any questions you may have.

Sincerely,



Cordell A. Johnston
Government Affairs Counsel

cc: Committee Members

TOWN OF
Seabrook, New Hampshire
99 LAFAYETTE ROAD
P.O. BOX 456 - 03874-0456
Telephone (603) 474-3311 • Fax (603) 474-8007

February 17, 2011

Honorable Chairman Beverly Ferrante & Members of the
House Municipal & County Government Committee
33 North State Street, Room 301 LOB
Concord, NH 03301

Dear Chairman & Members:

I respectfully request your favorable consideration of House Bill 293 "An act relative to phasing out the exemption for water & air pollution control facilities from local property taxation".

This bill would repeal the property tax exemption for pollution control equipment.

This exemption was originally enacted in the 1950's to give businesses an incentive to install pollution control devices voluntarily. Today this exemption is typically used to allow an exemption for pollution control equipment that is required by federal or state law.

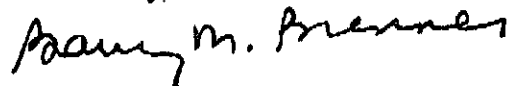
In the Town of Seabrook, the Seabrook Station Nuclear Power Plant owned by NextEra benefits by this exemption. Currently this exemption exempts over \$242 million in property value from the value of the nuclear power plant. The effect of the exemption is the loss of over \$2.6 million in property taxes.

This exemption also reduces the amount of state education taxes paid to the state by the nuclear power plant. The loss of funds paid to the State is estimated to be \$1 million.

The exemption now only serves to reward private companies merely for doing what they are required to do by federal or state law. It is now time to repeal the exemption.

Thank you for your consideration.

Sincerely,



Barry M. Brenner
Town Manager

BMB/kjo

CC: Board of Selectmen
Assessor

City of Berlin, NH

City Manager's Office



February 20, 2011

Robert Odell, Chair
Ways and Means Committee
NH Senate, Rm 302
107 North Main Street
Concord, NH 03301

RE: SB 131-FN Repealing Pollution Control Tax Exemptions

Honorable Chair and Members of the Ways and Means Committee:

The City Council of the City of Berlin has voted unanimously to urge the Legislature to fully repeal the pollution control exemption contained in RSA 72:12-a.

RSA 72:12-a was originally intended to encourage industrial facilities to install pollution control equipment. This might have made some sense if the State was paying for this 'encouragement'. However, in reality all the State was doing was taking property tax money selectively out of the pockets of the locality that the industrial facility was located in and providing those tax dollars instead directly to the industrial facility presumably *on the State's behalf*.

Today this exemption makes no sense whatsoever because there is no need for the State to be 'encouraging' the installation of these pollution control facilities in the first place since they are all required and regulated by Federal and State law without any need for further *State encouragement*. Again, if there were still reason for the incentive which there is not, it should be paid for by the State and not the select few municipalities that happen to host these facilities.

The Legislature is urged to support SB 131-FN and to repeal RSA 72:12-a altogether.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick MacQueen", is written over a faint, larger signature.

Patrick MacQueen
City Manager

cc: Mayor & City Council
Governor Lynch
Senator Gallus
Representative Tremblay
Representative Coulombe
Representative Th  berge
Representative Thomas

City Hall, 168 Main Street
Berlin, NH 03570
Tel: 603-752-7532 Fax: 603-752-8550
www.berlinnh.gov

RESORT WASTE SERVICES, INC.

February 22, 2011

Senator Robert Odell
Chairman, Ways & Means Committee
State House
Concord, NH 03301

Re: SB 131 relative to repealing the exemption for water & air pollution control facilities from local taxation


Dear Senator Odell & Members of the Committee,

On behalf of Resort Waste Services Corporation --the company providing wastewater treatment services to the homes and many of the resort facilities at the Mount Washington Resort in Bretton Woods -- I am writing to you to express my concerns regarding the proposed SB131 and the potential for the elimination of the valuable property tax exemption. Resort Waste is a cooperative company owned by the users. BW Land Co. is the capacity control member who is planning on carrying out the 15-year development vision at the Mount Washington Resort. This development will include an additional 930 residential units, retail, office and commercial uses which we envision transforming the Mount Washington Resort into the Premier Four Season Resort in New England.

As I am sure you are aware we are still trying to recover from the worst real estate depression this country has seen in over 80 years. With the economic downturn over the past 3 years economic development has not been minimal throughout the country. This is extremely true in the North Country of New Hampshire.

It is vital for small independent utility companies like Resort Waste Services to take advantage of every benefit possible in order to be financially stable. The annual property tax exemption allows Resort Waste Services to put the monies that would otherwise go to property taxes into capital repairs and replacement projects without having to raise rates to the customers. Moreover, we have relied on this exemption since we purchased the development properties at the Mont Washington Resort-- together with Resort Waste Services -- in 2006. It would be an unfair exaction to remove that exemption from us now. I am asking you to please consider voting down SB131 so companies like Resort Waste Service can keep rates as low as possible and provide sound services to our customers.

Thank you for your consideration,



Michael D. Brunetti
Director of Development
Manager- Resort Waste Service



City of Concord
Assessing Department
City Hall, 41 Green Street
Concord NH 03301
PH (603) 225-8550 – FAX (603) 225-8534

February 22, 2011

Bob Odell
Ways and Means Committee
State House
33 North State Street
Concord, NH 03301

RE: SB131-FN

Dear Chairman Odell,

The City of Concord supports SB131-FN which repeals the exemption for water and air pollution control facilities from local property taxation.

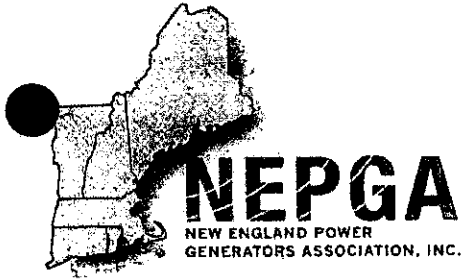
This exemption was originally adopted as an incentive for property owners to voluntarily include water and air pollution control devices when developing property. Following New Hampshire's adoption of this exemption, the federal government began requiring pollution control products/devices; however, this exemption was never repealed at that time and remains on the books to this day.

This exemption is still being borne by other taxpayers through an increase in their property taxes. In Concord, the exemption for just one facility is \$8,603,750 and represents 20% of the Department of Revenue's value of \$43,000,000 for the facility. This one exemption required other property owners to pay \$198,832.00 more in tax dollars. Now that property owners are already being asked to take on more expenses and costs due to downshifting from the federal and state governments, it is time for this exemption to be repealed. On behalf of the city's property owners I ask that you adopt SB131-FN.

Sincerely,


Kathryn H. Tenchack
Director of Real Estate Assessments

CC: Ways and Means Committee Members
Thomas Aspell, Concord City Manager
Judy Silva, Local Government Center



141 Tremont St., Boston, MA 02111

(t) 617-902-2354 (f) 617-902-2349

www.nepga.org

**TESTIMONY
OF
SANDI HENNEQUIN**

ON BEHALF OF

NEW ENGLAND POWER GENERATORS ASSOCIATION (NEPGA)

2011– Senate Bill 131

SENATE WAYS AND MEANS COMMITTEE

February 22, 2011

Good afternoon and thank you for the opportunity to testify. My name is Sandi Hennequin and I am the Vice President of the New England Power Generators Association, Inc. ("NEPGA"). NEPGA is the largest trade association representing competitive electric generating companies in New England. NEPGA's member companies represent approximately 27,000 megawatts (MW) of generating capacity throughout New England, and over 2,600 MW of generation in New Hampshire, representing approximately two-thirds of the electric generating capacity in the state. Our mission is to promote sound energy policies which will further economic development, jobs and balanced environmental policy.

NEPGA's New Hampshire member companies potentially affected by this proposed repeal include:

- **Granite Ridge Energy**, owner and operator of the 720 MW natural gas-fired, combined cycle generating facility in Londonderry.
- **NAEA Newington Energy**, owner and operator of the 525 MW natural gas-fired, combined cycle generating facility in Newington.
- **NextEra Energy Resources**, majority owner and operator of Seabrook Station, a 1,245 MW nuclear generation station in Seabrook.

Overall, NEPGA's New Hampshire companies pay nearly \$35 million annually in state and local taxes. These companies provide over 1,450 well-paying and skilled New Hampshire jobs.

NEPGA's Position

NEPGA strongly opposes SB 131. This bill represents a tax increase to many of our members. More specifically, SB 131 seeks to repeal the exemption for water and air pollution control facilities from local property taxation for commercial and industrial facilities. NEPGA opposes this tax increase for the following reasons:

- Providing this type of tax exemption for power plants is the industry norm.
- This type of tax increase sends an anti-business message.

- This tax does not provide revenue stability for cities and towns, essentially promising a cash advance on future property tax receipts.

I would now like to elaborate on the reasons for NEPGA's opposition to repealing the pollution control property tax exemption, specifically discussing why this tax increase is not only a bad idea for New Hampshire, but also does not deliver long-term revenue stability for the localities it seeks to help.

1. A pollution control tax exemption for power plants is the industry norm.

Based on NEPGA's involvement in the surrounding New England states, providing electric generating facilities with a tax exemption for installed pollution control devices is normal practice. The exemption is provided on the basis that while the installation of pollution control devices is not essential to the production of electricity, doing so provides vital environmental benefits to the public. As such, this form of tax exemption is offered to the owners and operators of power plants to mitigate the significant costs for not only purchasing the pollution control equipment, but also the necessary continued maintenance of the equipment. Repealing the exemption would increase the overall fixed operating and maintenance (O &M) costs for electric generators who have installed pollution control systems, thus placing New Hampshire's facilities at a clear disadvantage to generators in surrounding states eligible for this form of exemption.

2. Increasing taxes on these facilities sends an anti-business message.

Repealing the local property tax exemption for installed pollution control devices sends an anti-business message that may also discourage future investments in New Hampshire. NEPGA's New Hampshire companies have invested billions of dollars of private money in the state over the past decade based upon a clear understanding of the business environment, including existing tax incentives. Removing such financial incentives mid-stream and increasing taxes, particularly amidst the current economic climate, is extremely unfair to NEPGA's New Hampshire members and the many other businesses in the state that would be affected. A repeal of this exemption also sets a bad precedent by providing a clear indication that New Hampshire may not offer the

regulatory certainty necessary to ensure successful long-term investments. New Hampshire has strived to maintain a business friendly environment and, as large investors, employers and community partners, NEPGA's companies believe that the state must continue down that path. Sending an anti-business message to existing, and potentially new or relocating businesses, particularly those which often times provide the largest tax base to the towns and cities in which they operate, is simply bad public policy that may ultimately prevent future development and job creation in the state.

3. Cities and towns cannot count on the revenue from the repeal to remain stable once property values are reassessed.

As I previously discussed, the repeal of this exemption places New Hampshire generators at a competitive disadvantage and in doing so the plant's market value would subsequently be decreased. Because property values are largely valued for tax purposes based on the market value of an asset, a decrease in market value would result in a decrease in the assessed value of such facilities during the next valuation. Once property tax assessments are adjusted New Hampshire's cities and towns will struggle to find new ways to fill budgetary shortfalls. In short, this will effectively become a cash advance on future property tax receipts.

Conclusion

In summary, NEPGA strongly opposes SB 131 and the proposed repeal of the local property tax exemption for installed pollution control devices. This incentive not only helps finance the purchase of the pollution control equipment, but also the necessary – and often costly – upkeep of these devices. The tax increase in SB 131 would place New Hampshire's industrial and commercial facilities at an economic disadvantage to its sister facilities in neighboring states which enjoy this tax exemption. SB 131 also sends a strong anti-business message to prospective developers and could negatively impact job growth potential at a time when long-term investments in the state should be encouraged. And most importantly, the repeal will not provide long-term revenue stability to towns and cities as envisioned by the bill's proponents. Once the next valuations of these properties are done, the resulting decrease in market value would

result in a decrease in the assessed value of such properties, thus lowering the tax base for the town. In essence, this repeal would be a cash advance on future property tax receipts. For these reasons, NEPGA strongly urges the Committee not to vote in favor of this bill.

Thank you for this opportunity to provide comments on this legislation.

Testimony of Dick Winn
Senior Manager, Communications & Government Affairs NextEra Energy Resources

New Hampshire Senate Ways and Means Committee
February 17, 2011

SB131 – AN ACT repealing the exemption for water and air pollution control facilities from local property taxation

I am Dick Winn, Senior Manager of Communications and Government Affairs for NextEra Energy Resources in New Hampshire. I am here today to speak briefly in opposition to Senate Bill 131.

NextEra Energy Resources is a subsidiary of NextEra Energy which is the top-ranking electric and gas company in *Fortune* magazine's annual list of America's most-admired companies.

We at NextEra Energy Resources are responsible for development and operation of our company's competitive merchant power facilities. Our company has such facilities in 26 states across the nation. We are North America's largest producer of wind-generated electricity, and lead the nation in solar generation.

Here in New England, we have a strong presence in hydro-electric generation in Maine, as well as fossil-fuel generation in Maine, Massachusetts and Rhode Island. Our Seabrook Nuclear plant is part of an eight-unit nuclear Fleet, the third largest in the U.S. Seabrook safely and reliably generates electricity for the benefit of 1.3 million families and businesses. We employ about 1,100 highly qualified professionals at Seabrook, with an annual payroll in excess of \$100 million, and we pay more than \$20 million annually in state and local property taxes. As for our continuing commitment to environmental protection, we are proud to have earned certification from the International Standards Organization for the quality of our environmental program and systems.

NextEra Energy Resources began operating in New Hampshire in November 2002, when we took over majority ownership of Seabrook Station. When we came to the Granite State we were attracted by the opportunity to own one of the world's safest and most efficient nuclear power plants. We were also attracted by the availability of a highly qualified workforce for any potential new projects we might. And we were especially attracted by the business-friendly climate in New Hampshire.

We believe that SB 131 sends a very negative message to companies such as ours ... companies always on the lookout for new opportunities to build and expand facilities, and create the new jobs so necessary for the future economic health of the Granite State.

More than 40 states in our country have a provision for companies to have their water and air pollution control systems exempt from property taxation. And this exemption provides a significant incentive for businesses looking to locate and expand facilities in our state. When we purchased Seabrook, we did so knowing that New Hampshire was committed to incenting companies to install and maintain high-quality equipment and systems to protect the environment.

This proposed legislation would send a clear signal to companies looking to locate in New Hampshire that:

- o You can't count on incentives that will have a significant impact on your bottom line – even when those incentives are designed to make the state a healthier place to live.
- o The state's tax policy is inconsistent, and removal of credits such as those in place for pollution control really represent a significant tax increase that could happen whenever the legislature decides it is necessary to raise some additional revenues

In summary, we believe that SB 131 would be an unjustified tax increase for businesses such as ours with a long-standing commitment to environmental protection. It would be bad public policy and send a very negative message to companies considering New Hampshire for new construction and job creation. We believe that the Granite State should continue on the current path, providing strong incentives for continued economic growth and the protection of the environment. We urge you not to support this legislation.

I thank you very much for the opportunity to present our views in opposition to SB 131.

NAEA

NORTH AMERICAN ENERGY ALLIANCE, LLC

February 21, 2011

Dear Senator O'Dell:

I would like to introduce myself and my company. I am M.Q. Riding, Director of Regulatory and Public Affairs for North American Energy Alliance, LLC (NAEA).

NAEA owns NAEA Newington, LLC located in Newington, New Hampshire. It is a 525 MW gas-fired merchant power plant with 23 on-site employees.

The plant began commercial operation in 2002. NAEA purchased NAEA Newington in 2008. The facility is well run, with plant availability for energy production up to 95% annually while maintaining an exemplary environmental compliance record.

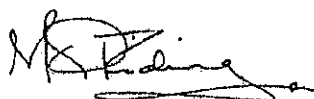
NAEA Newington pays property tax payments of approximately \$4.5 million to the state and town annually. The company is active in the community supporting local fire departments, food banks, and local schools. NAEA Newington is a good neighbor in our community.

A bill has come to my attention, SB 131, which concerns our power facility and company. It proposes to repeal the exemption for water and air pollution control facilities from local property taxation. NAEA Newington does not support SB 131.

Eliminating an exemption like this would send a message to industry and businesses that New Hampshire is no longer a pro-commerce state. The original decision to locate the Newington plant in New Hampshire was reinforced by the existence of this exemption. The equipment the tax exemption supports is not a one-time cost that can be simply added to an annual budget. Pollution control equipment is expensive to install and expensive to maintain to provide environmental benefits.

If you would like, I am willing to discuss this further with you and the committee. SB 131 is a bill that will disadvantage business in the state of New Hampshire and I hope you will join with me to stop the bill from going forward.

Thank you very much,



M. Q. Riding
Director, Regulatory and Public Affairs
North American Energy Alliance, LLC



Business and Industry Association
New Hampshire's Statewide Chamber of Commerce

122 North Main Street, Concord, NH 03301
Tel: 603.224.5388 • Fax: 603.224.2872 • Web: www.nhbia.org

February 22, 2011

The Honorable Chair, Senator Bob Odell
Senate Ways and Means Committee
Statehouse – Room 100
Concord, New Hampshire 03301

SB 131-FN – An act repealing the exemption for water and air pollution control facilities from local property taxation

Chairman, members of the Ways and Means Committee,

Thank you for the opportunity to discuss SB 131-FN before you today. My name is Michael Licata and I am a vice president at the Business & Industry Association (BIA), the state's leading business advocacy group. With more than 400 members throughout New Hampshire, we serve as the statewide chamber of commerce.

I come before you today to register the BIA's opposition to SB 131-FN. A repeal of a tax exemption is quite simply a tax increase. Make no mistake, the bill before you today is anti-business and would hurt many of New Hampshire's leading employers at a time when they are just starting to dig out of the recent recession. As the state and federal government struggle to find ways to put businesses on stable ground and incent job creation, the repeal of this tax exemption would have the opposite effect. Increasing taxes on New Hampshire's business community would provide a strong distinctive to expand operations in New Hampshire.

As you know, companies invested in air and water pollution controls as good corporate citizens, but they did so relying on the fact that these controls would be exempt from property taxes. Pulling the rug out from under them now, during a time of economic hardship, would have a chilling effect on the entire New Hampshire economy. Furthermore, forty-one other states in the nation currently offer some form of tax exemption or incentive for facilities that install pollution control devices to help ensure a cleaner environment. Repeal in New Hampshire would put businesses in our state at a competitive disadvantage and make it more difficult to attract new businesses to the state.

Many of the companies that take advantage of this tax exemption have facilities in other parts of the country and outside of the United States. They compete for work not just against rival companies, but also within their own organization. In December, the BIA held a number of "Legislative Plant Tours" throughout the state. The entire legislature was invited to come and take tours of manufacturing facilities in New Hampshire. At

nearly every tour the legislators were told by the plant owners and operators that New Hampshire is a very expensive place to do business and they were urged not to pass legislation that would make it more expensive to operate in the state. A repeal of this tax exemption would increase the cost of doing businesses in New Hampshire at a time when employers can least afford it.

The BIA strongly opposes any attempt to repeal this vital tax exemption and urges the committee to find SB 131-FN inexpedient to legislate.

I would be happy to try to address any questions the committee may have.

Michael Licata
Vice President



Home | The Co-op | The Facility | Members | Meetings

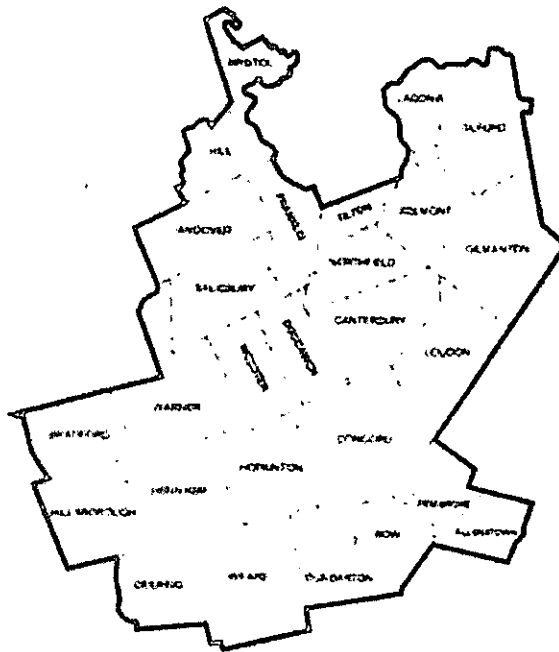
Franklin Ashfill

Single Steam Recycling

Laconia Project

Tonnage

CRSW/RRC Members



- Allenstown
- Andover *
- Belmont *
- Boscawen
- Bow
- Bradford
- Bristol
- Canterbury
- Concord *
- Deering
- Dunbarton
- Franklin *
- Gilford*
- Gilmanton
- Henniker
- Hill
- Hillsboro
- Laconia*
- Loudon
- Northfield
- Pembroke
- Salisbury
- Tilton*
- Warner
- Weare

- Open at this time
- Mark R. Stetson
- K. Jeanne Beaudin
- Rhoda W. Hardy
- James C. Pitts
- Kenneth Anderson
- Mark Bucklin
- Stephen Rasche
- Chip Chesley
- Craig Ohlson
- Leslie Hammond
- George Turcotte
- Sheldon Morgan
- Justin Leavitt
- Robert Pennock
- Michael Stanley
- Luke Levesque
- Paul Moynihan
- Stephen Bennett
- Peg Shepard
- James Boisvert
- Edward N. Sawyer
- Dennis Allen
- David Hartman
- William G. Herman

*Operating Committee Member



Wheelabrator Concord Company, L.P.

A Waste Management Company

11 Whitney Road
Penacook, NH 03303

February 22, 2011

Senator Bob Odell, Chairman
Senate Ways & Means Committee
Room 100 State House
Concord, NH 03301

Re: SB 131, repealing the exemption for water and air pollution control facilities from local property taxation

Dear Chairman Odell:

My name is John LaRiviere. I am the General Manager of the Wheelabrator Concord and Claremont waste-to-energy facilities. The Concord facility processes up to 500 tons per day of municipal solid waste and produces 14,000 kilowatts of electricity, the equivalent of supplying the electrical needs of 17,000 New Hampshire homes. The Claremont facility processes up to 200 tons per day and produces 5,000 kilowatts of electricity.

I am here this afternoon to oppose SB 131. The practical effect of this legislation will be to increase the tax burden on our business, and in turn increase the cost to the 25 member towns of the Concord Regional Solid Waste/Resource Recovery Cooperative.

The New Hampshire Department of Environmental Services has determined the value of the pollution control property at our Concord facility to be \$5.4 million dollars. If the water and air pollution control property tax exemption is phased out, our company will see its combined state and local property taxes increase by \$161,878 at the Concord facility. Under the provisions of the agreement we have with the 25 towns in the Concord Regional Solid Waste/Resource Recovery Cooperative, this cost will be passed on through to them.

For this reason, we ask that you find SB 131 inexpedient to legislate.

Sincerely,


John LaRiviere

SB 131

Feb 22, 2011

Testimony of Concord Regional Solid Waste Cooperative – James Presher, Dir.

The Co-op consists of 25 municipalities who joined together in 1985 to provide for long term disposal of its members solid waste.

The member communities have disposed of over 2.5 million tons of waste through a waste-to-energy facility owned and operated by Wheelabrator Concord Company (WCC).

The initial contract with WCC was for 20 years and a subsequent 5 yr extension was approved which takes the members through 2014 with a provision to extend through 2018.

Current contract with WCC includes provision by which WCC pays for \$724,000 in taxes and any taxes beyond that are **passed through to the Co-op members.**

Currently Co-op members are paying for approximately \$750,000 annually for taxes beyond the 724,000 paid by WCC. **About \$7.50/ton.**

Any additional taxes will be passed through to the Co-op members and as a result will be **passed along to the Co-op municipalities and their taxpayers.**

Since the negotiation of the current contract taxes have doubled. (State utility tax and City tax)

The loss of the exemption of the air pollution will further increase the tax burden on the communities and their taxpayers.

The 160,000 taxpayers of the Co-op communities are struggling with their local budgets of which solid waste disposal is a significant component.

The Co-op respectfully requests that **SB 131 not be adopted in the current form.** SB 131 as proposed will have a direct negative impact on its members.

Please feel free to contact me with any questions:

James Presher, Director
CRSW/RRC

Monadnock



Monadnock Paper Mills, Inc.
117 Arthur Road
Bennington, NH 03442

Phone: 603 588 3311
Fax: 603 588 3158

www.mpm.com

February 22, 2011

The Honorable Senator Odell, Chair
Senate Ways and Means Committee
NH State House, Room 100
Concord, NH 03301

My Name is Michelle Hamm, Manager – Environmental Services for Monadnock Paper Mills, Inc, located in Bennington NH. I appreciate this opportunity to share with you Monadnock's position on SB-131 an act relative to phasing out and repealing the exemption for water and air pollution control facilities from local property taxation.

Monadnock provides over 200 well paying jobs to the Monadnock Region and has a long-standing history of environmental stewardship and sustainable manufacturing processes. Monadnock Paper is an EPA Green Power Partner, EPA Wastewise Partner, EPA Smartway transportation partner, and until the recent end of the program, the only NH company to be an EPA Climate Leader. MPM is also an ISO 9001 and 14001 Certified Mill. The Mill has been recognized by the Sierra Club, Society for the Protection of New Hampshire Forests and has earned the Governor's Award for Pollution Prevention, the Cornerstone Award from New Hampshire Businesses for Social Responsibility, and the Business NH Magazine Lean and Green Award.

Monadnock installed its own wastewater purification facilities in 1973 long before federal regulations were established. This pollution control equipment is a vital part of ensuring we have minimal impact on the Contoocook River as well our state landfills. The mill's solid waste, or short paper fiber (SPF) extracted during the water purification process, was previously sent to a landfill. Because of increased investment in improvements to the chemistry of the treatment process the byproduct of the treatment plant is 100% reclaimed and used by New Hampshire's local farms in applications such as compost and animal bedding as well as for the production of topsoil. The beneficial reuse of the material allows for an avoidance of more than 2.6 million pounds per year of material being placed in NH landfills.

In 2010, Monadnock invested in improved handling of the short paper fiber in the treatment plant. Monadnock installed a concrete holding area using 35 yards of concrete. This project entailed eliminating five motors, two hoists, two load levelers and a cross over conveyor belt. Now the material is collected in the new holding area and is then directly loaded into delivery vehicles that have a much larger capacity, reducing the number of trucks required by half. This project reduced electricity consumption, maintenance costs and carbon emissions while increasing capacity to deliver SPF to New Hampshire farmers.

In 2010, Monadnock made a significant financial investment of over \$100,000 in the installation of a sludge sled in our treatment lagoons. Previously the lagoons needed to be cleaned out every 10 or so years, which consisted of draining the ponds, dredging out the materials, and putting the material into a landfill. The sludge sled allows for us to bring the material on the bottom of the ponds back through the mill's clarifier, and blend this material with the short paper fiber. This will allow us to **beneficially reuse 100%** of the material in the ponds. In the first three months of operating the sludge sled, we removed and recycled more than 52,000 dry pounds of material.

The current pollution control property tax exemption is a great incentive for companies like ours to make financial investments to protect the environment with money that otherwise would be needed to pay property taxes.

Monadnock Paper Mills currently supports our local town in various ways not only by paying the salaries of many of its citizens, but also by being the largest single taxpayer in town.

Many other states have some form of property tax exemption for pollution control facilities. To lose our exemptions would put us at a competitive disadvantage with our competitors in those states, and will make it more desirable for companies such as ours to do business in places other than NH.

Also, at last weeks hearing on House Bill 293, PSNH testified that if this exemption were to be repealed, the significant cost that would have to be absorbed by PSNH would then be passed on to the ratepayers, which means we would see yet another increase in our energy bills as a result of the passage of this bill. In these sensitive economic times, MPM has already been struggling to survive with rising fuel and energy costs, and will only be able to endure so many costs increases before throwing our hands in the air. As one of the only surviving paper mills in the State of NH, we would encourage you to give serious thought to the potential impacts this bill would have on a facility such as ours, and we would strongly recommend you to vote to ITL SB-131.

Thank you for this opportunity to speak here today.

Michelle Hamm
Manager-Environmental Services
Monadnock Paper Mills, Inc Bennington, NH
mhamm@mpm.com

Voting Sheets

Senate Ways & Means Committee

EXECUTIVE SESSION

Bill # SB131

Hearing date: 2-22
 Executive session date: 2-23
 Motion of: ITL

Room: State House - Room 100

VOTE: 6-0

<u>Made by</u>	Odell	<input type="checkbox"/>	<u>Seconded</u>	Odell	<input type="checkbox"/>
<u>Senator:</u>	D'Allesandro	<input type="checkbox"/>	<u>by Senator:</u>	D'Allesandro	<input type="checkbox"/>
	Luther	<input type="checkbox"/>		Luther	<input type="checkbox"/>
	Boutin	<input checked="" type="checkbox"/>		Boutin	<input type="checkbox"/>
	Morse	<input type="checkbox"/>		Morse	<input checked="" type="checkbox"/>
	Rausch	<input type="checkbox"/>		Rausch	<input type="checkbox"/>

<u>Committee Member</u>	<u>Present</u>	<u>exec</u>	<u>YES</u>	<u>NO</u>	<u>Reported out by</u>
Senator Odell	<input type="checkbox"/>	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Senator D'Allesandro	<input type="checkbox"/>	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Senator Luther	<input type="checkbox"/>	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Senator Boutin	<input type="checkbox"/>	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Boutin
Senator Morse	<input type="checkbox"/>	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Senator Rausch	<input type="checkbox"/>	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

*Amendments: _____

NOTES: Unintended consequences - example - the system at FPU has been installed since inception of Univ. takes burden off community, would put greater burden on institution & they are already taxed on their real property.
 This is equipment, not property. were not hurting any community

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Date: February 23, 2011

THE COMMITTEE ON Ways and Means

to which was referred Senate Bill 131-FN

AN ACT repealing the exemption for water and air pollution
control facilities from local property taxation.

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

IS INEXPEDIENT TO LEGISLATE

BY A VOTE OF: 6-0

AMENDMENT # s

Senator David R. Boutin
For the Committee

Sonja Caldwell 271-2117

New Hampshire General Court - Bill Status System

Docket of SB131

Docket Abbreviations

Bill Title: repealing the exemption for water and air pollution control facilities from local property taxation.*Official Docket of SB131:*

Date	Body	Description
2/3/2011	S	Introduced and Referred to Ways & Means, SJ 5 , Pg.45
2/17/2011	S	Hearing: 2/22/11, Room 100, State House, 1:20 p.m.; SC12
2/24/2011	S	Committee Report: Inexpedient to Legislate, 3/9/11; SC14
3/9/2011	S	Inexpedient to Legislate, MA, VV === BILL KILLED ===; SJ 8 , Pg.98

NH House

NH Senate

Other Referrals

COMMITTEE REPORT FILE INVENTORY

SB131 ORIGINAL REFERRAL _____ RE-REFERRAL

1. THIS INVENTORY IS TO BE SIGNED AND DATED BY THE COMMITTEE AIDE 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

HEARING REPORT

HANDOUTS FROM THE PUBLIC HEARING

PREPARED TESTIMONY AND OTHER SUBMISSIONS

SIGN-UP SHEET(S)

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

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

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

DATE DELIVERED TO SENATE CLERK

7-22-11

SLC

BY COMMITTEE AIDE