

Bill as Introduced

SB 43 - AS INTRODUCED

2011 SESSION

11-0945
09/10

SENATE BILL **43**

AN ACT making a technical correction to the tobacco tax laws.

SPONSORS: Sen. Odell, Dist 8

COMMITTEE: Ways and Means

ANALYSIS

This bill makes a technical correction to the tobacco tax laws.

This bill was requested by the department of revenue administration.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT making a technical correction to the tobacco tax laws.

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

1 1 Affixing Stamps; "Return" Substituted for "Report." Amend RSA 78:12, II and III to read as
2 follows:

3 II. The commissioner is authorized to exempt such tobacco products other than cigarettes
4 from the requirement of affixing stamps to their packages under paragraph I, as to which he finds
5 that the affixing of stamps is physically impractical due to the size or nature of the package or that
6 the cost of affixing the stamps is unreasonably disproportionate to the tax revenue to be collected. In
7 lieu of stamps, the commissioner may, by rules adopted under RSA 541-A, require the submission of
8 periodic [~~reports~~] **returns** to the commissioner by wholesalers thereof exempted under this
9 paragraph, setting forth the total amount of such unstamped tobacco products distributed and
10 transmitting payment of the tax due under this chapter.

11 III. Any person who violates the provisions of this section by failing to [~~make~~] **file** the
12 [~~reports~~] **returns** and to pay the taxes due shall be guilty of a felony.

13 2 Effective Date. This act shall take effect 60 days after its passage.

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 2, 2011

HEARINGS

Tuesday

2/8/2011

WAYS AND MEANS

SH 100

1:00 PM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

Comments: **Please note that SB59-FN-A was recessed from 2-1-11.

1:00 PM	SB59-FN-A	relative to fees for terrain alteration permits.
1:05 PM	SB18	deleting a function of the central tax services unit.
1:10 PM	SB39	relative to enforcement of the excavation tax by the department of revenue administration.
1:15 PM	SB42	relative to the declaration of consideration for purposes of the real estate transfer tax.
1:20 PM	SB43	making a technical correction to the tobacco tax laws.
1:25 PM	SB40	making technical corrections to meals and rooms tax laws.
1:35 PM	SB80-FN-A-L	exempting certain rental income from the meals and rooms tax.

Sponsors:

SB59-FN-A

Sen. John Gallus
 Rep. Paul Mirski

Sen. Andy Sanborn

Rep. Herbert Richardson

Rep. William Remick

SB18

Sen. Bob Odell

SB39

Sen. Bob Odell

SB42

Sen. Bob Odell

SB43

Sen. Bob Odell

SB40

Sen. Bob Odell

SB80-FN-A-L

Sen. David Boutin
 Rep. Mary Griffin

Rep. Mark Warden
 Sen. John Barnes, Jr.

Rep. Norman Major
 Sen. Gary Lambert

Rep. David Bettencourt

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: SB43 – *making a technical correction to the tobacco tax laws.*

Hearing date: February 8, 2011

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

Members absent:

Sponsor(s): Sen. Odell, Dist 8

What the bill does: This bill makes a technical correction to the tobacco tax laws.

This bill was requested by the department of revenue administration.

Who supports the bill: Sen. Odell, Mindy Cyr (DRA)

Who opposes the bill:

Taking no position:

Summary of testimony received:

Senator Odell said this bill makes technical corrections to tobacco tax law.

Ms. Cyr said that in lieu of cigarette stamps, smokeless tobacco wholesalers file a return. Existing statute refers to it as a report though. It is, in fact, a return and not a report so this bill simply corrects the statute to be consistent. All the bill does is change the word report to return. It makes no changes to tobacco tax laws.

Action: Ought to pass. Vote: 6-0. Senator Luther will report the bill out.

Speakers

SENATE WAYS & MEANS COMMITTEE

Date 2/8/11

Time 1:20 p.m.

Public Hearing on

SB43

(making a technical correction to the tobacco tax laws.)

Please check box(es) that apply.

SPEAKING FAVOR OPPOSED

NAME (Please print)

REPRESENTING

MINDY CURE

UDORA

Voting Sheets

S: 131
E: 33

Senate Ways & Means Committee

EXECUTIVE SESSION

Bill # SB43

Hearing date: 2-8
Executive session date: 2-8
Motion of: OTP

Room: State House - Room 100

VOTE: 60

Made by Odell
Senator: D'Allesandro
Luther
Boutin
Morse
Rausch

Seconded Odell
by Senator: D'Allesandro
Luther
Boutin
Morse
Rausch

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

*Amendments: _____

NOTES:

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Date: February 8, 2011

THE COMMITTEE ON Ways and Means

to which was referred Senate Bill 43

AN ACT making a technical correction to the tobacco tax laws.

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

OUGHT TO PASS

BY A VOTE OF: 6-0

AMENDMENT # s

Senator Jim Luther
For the Committee

Sonja Caldwell 271-2117

New Hampshire General Court - Bill Status System

Docket of SB43

Docket Abbreviations

Bill Title: making a technical correction to the tobacco tax laws.*Official Docket of SB43:*

Date	Body	Description
1/19/2011	S	Introduced and Referred to Ways & Means, SJ 3 , Pg.33
2/3/2011	S	Hearing: 2/8/11, Room 100 State House, 1:20 p.m.; SC10
2/9/2011	S	Committee Report: Ought to Pass, 2/16/2011; SC11
2/16/2011	S	Ought to Pass, MA, VV; OT3rdg, SJ 6 , Pg.60
2/16/2011	S	Passed by Third Reading Resolution, SJ 6 , Pg.61
2/16/2011	H	Introduced and Referred to Ways and Means; HJ 19 , Pg. 438
3/10/2011	H	Public Hearing: 3/22/2011 11:00 AM LOB 202
3/30/2011	H	Executive Session: 4/5/2011 1:00 PM LOB 202
4/5/2011	H	Committee Report: Ought to Pass for April 13 (Vote 20-0; CC); HC 31 , PG.1040
4/13/2011	H	Ought to Pass: MA VV; HJ 37 , Pg.1297
4/13/2011	H	Enrolled; HJ 37 , PG.1305
4/20/2011	S	Enrolled; SJ 14 , Pg.273
4/28/2011	S	Signed by the Governor on 04/28/2011; Effective 06/27/2011; Chapter 0027

NH House

NH Senate

Other Referrals

COMMITTEE REPORT FILE INVENTORY

SB43 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): _____

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