

# LEGISLATIVE COMMITTEE MINUTES

Bill as  
Introduced

HB 662-FN - AS INTRODUCED

2013 SESSION

13-0526

09/04

HOUSE BILL

**662-FN**

AN ACT

requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

SPONSORS:

Rep. Cushing, Rock 21; Rep. Ford, Graf 3; Rep. Muns, Rock 21; Sen. Stiles, Dist 24; Sen. Fuller Clark, Dist 21

COMMITTEE:

Ways and Means

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ANALYSIS

This bill requires the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated each month in each municipality.

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Explanation:

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

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

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Thirteen*

AN ACT requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

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

- 1       1 New Section; Meals and Rooms Tax; Collection and Availability of Data. Amend RSA 78-A by
- 2 inserting after section 19 the following new section:
- 3       78-A:19-a Collection and Availability of Data. The department shall collect data on the amount
- 4 of tax revenue generated from the meals and rooms tax in each municipality each month. The
- 5 department shall make such data available to the office of the legislative budget assistant and to the
- 6 public by the tenth day of the following month.
- 7       2 Effective Date. This act shall take effect upon its passage.

LBAO  
13-0526  
01/29/13

**HB 662-FN - FISCAL NOTE**

AN ACT requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

**FISCAL IMPACT:**

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

# Speakers



# Hearing Minutes



HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 662-FN

**BILL TITLE:** requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

**DATE:** February 21, 2013

**LOB ROOM:** Rm. 202      **Time Public Hearing Called to Order:** 10:07 AM

**Time Adjourned:** 10:37 AM

(please circle if present)

**Committee Members:** Reps. Almy, Lovejoy, Cooney, Davis, Butynski, J. Kelley, Shattuck, Young, Ames, Karrick, Schamberg, Major, R. Ober, Ulery, Sanborn, Hess, Abrami, Griffin, Azarian and Sapareto.

**Bill Sponsors:** Rep. Cushing, Rock 21; Rep. Ford, Graf 3; Rep. Muns, Rock 21; Sen. Stiles, Dist 24; Sen. Fuller Clark, Dist 21

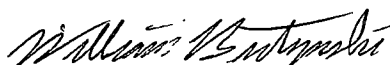
TESTIMONY

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

**Rep. R. Cushing, Prime Sponsor** – Supports the bill; important for the community to collect data on meals and room (M & R) tax to make decisions on community investment ... data is available by county ... aware that DRA cannot disclose information on just one business ... our town invested in infrastructure to help hospitality industry and we would like to know the return on our investment.

**John Lighthall and Mindy Cyr, DRA** - No position on bill, but can respond to questions; DRA does collect the data but problems with confidentiality and administration of bill as written ... February Meals & Rooms tax is due by March 15, 2013, but bill requires date ten days after the month and some businesses send in the money late ... DRA policy is that they cannot divulge the information for less than 30 operators at a local level (as compared to ten businesses at a state level) ... one operator with three restaurants in different communities pays just once per month and does not breakdown state by individual towns ... generally produce reports for state government but not for the public ... DRA agreed to try to determine numbers of communities in NH with 30 operators, and also to try to determine the basis for limit to communities of 30 or more.

Respectfully submitted,



Rep. William Butynski, Clerk

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HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 662-FN

BILL TITLE: requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

DATE: 2/21/13

LOB ROOM: Rm. 202 Time Public Hearing Called to Order: 10:07 AM

Time Adjourned: 10:57 AM

(please circle if present)

Committee Members: Reps. Almy, Lovejoy, Cooney, Davis, Butynski, J. Kelley, Shattuck, Young, Ames, Karrick, Schamberg, Major, R. Ober, Ulery, Sanborn, Hess, Abram, Griffin, Azarian and Sapareto.

Bill Sponsors: Rep. Cushing, Rock 21; Rep. Ford, Graf 3; Rep. Muns, Rock 21; Sen. Stiles, Dist 24; Sen. Fuller Clark, Dist 21

TESTIMONY

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

Rep. K. Cushing, Prime Sponsor - Support the bill, important for the community to collect data on meals + rooms (M+R) tax to make decisions on community investment... data is available by county... aware that DRA cannot disclose information on just one business... own towns invested in infrastructure to help hospitality industry and we would like to know the return on our investment... John Lighthall and Mindy Cypri, DRA - No position on bill, but can respond to questions... DRA does collect the data but problems with confidentiality and administration of bill as written... Feb. Mark tax is due by March 15, but bill requires data 10 days after the month and some businesses need 30 days... DRA speaking that cannot disclose the information for less than 30 operators at a local level (as compared to 10 businesses at a state level)... one operator with three restaurants... Rep. William Butynski, Clerk

(Continued from Lightbulb and Mandy's)

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p 2

generally produce reports for <sup>state</sup> government but not for the public. <sup>111</sup>  
DEBA agreed to try to determine number of communities  
in NH with 30 operators, and also to try to determine the  
basis for limit to communities of 30 or more.

# Voting Sheets

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 662-FN

**BILL TITLE:** requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

**DATE:** February 26, 2013

**LOB ROOM:** Room 202, LOB

**Amendments:**

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. Abrami

Seconded by Rep. Sapareto

Vote: 18-0 (Please attach record of roll call vote.)

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

Moved by Rep.

Seconded by Rep.

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

**CONSENT CALENDAR VOTE: 18-0**

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

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

Respectfully submitted,



Rep. William Butynski, Clerk

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 662-FN

**BILL TITLE:** requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

**DATE:** 2/26/13

**LOB ROOM:** Room 202, LOB

**Amendments:**

|               |                 |
|---------------|-----------------|
| Sponsor: Rep. | OLS Document #: |
| Sponsor: Rep. | OLS Document #: |
| Sponsor: Rep. | OLS Document #: |

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

Moved by Rep. *Akrami*

Seconded by Rep. *Sapareto*

Vote: *15/150* (Please attach record of roll call vote.)

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

Moved by Rep.

Seconded by Rep.

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

CONSENT CALENDAR VOTE: {Type VOTE}

*Consent OK*

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

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

Respectfully submitted,

Rep. William Butynski, Clerk



STATE OF NEW HAMPSHIRE  
OFFICE OF THE HOUSE CLERK

1/10/2013 11:00:11 AM  
Roll Call Committee Registers  
Report

2013 SESSION

WAYS AND MEANS

*requiring the department of revenue administration to collect and make available data on the amount of rooms tax revenue generated in each municipality.*

Bill #: HB 662 - FN

Title:

PH Date: 2, 21, 13

Exec Session Date: 2, 26, 13

Motion: ITL by Abrami + Sapareto

Amendment #:                     

MEMBER

YEAS

NAYS

|   |           |          |
|---|-----------|----------|
| Almy, Susan W, Chairman                         | ✓         |          |
| Lovejoy, Patricia T, V Chairman                 | ✓         |          |
| Butynski, William, Clerk                        | ✓         |          |
| Davis, Frank W                                  | ✓         |          |
| Shattuck, Gilman C                              | ✓         |          |
| Kelley, John D                                  | ✓         |          |
| Cooney, Mary R                                  | ✓         |          |
| Ames, Richard                                   | ✓         |          |
| Karrick, David B                                | ✓         |          |
| Schamberg, Thomas C                             | ✓         |          |
| Young, Harry L                                  | ✓         |          |
| <del>Major, Norman L</del> , <i>Absent</i>      |           |          |
| Griffin, Mary E                                 | ✓         |          |
| <del>Hess, David W</del> , <i>Absent</i>        |           |          |
| Sapareto, Frank V                               | ✓         |          |
| Ulery, Jordan G                                 | ✓         |          |
| Ober, Russell T,                                | ✓         |          |
| Abrami, Patrick F                               | ✓         |          |
| <del>Azarian, Gary S</del> , <i>Rennelle, A</i> | ✓         |          |
| Sanborn, Laurie J                               | ✓         |          |
| <b>TOTAL VOTE:</b>                              | <b>18</b> | <b>0</b> |

# Committee Report



**CONSENT CALENDAR**

**February 28, 2013**

**HOUSE OF REPRESENTATIVES**

**REPORT OF COMMITTEE**

**The Committee on WAYS AND MEANS to which was referred HB662-FN,**

**AN ACT requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality. Having considered the same, report the same with the following Resolution:**

**RESOLVED, That it is INEXPEDIENT TO LEGISLATE.**

**Rep. Patrick F Abrami**

**FOR THE COMMITTEE**

## COMMITTEE REPORT

|                   |  |
|-------------------|--|
| Committee:        | WAYS AND MEANS   |
| Bill Number:      | HB662-FN   |
| Title:            | requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality. |
| Date:             | February 28, 2013  |
| Consent Calendar: | YES  |
| Recommendation:   | INEXPEDIENT TO LEGISLATE   |

### STATEMENT OF INTENT

This bill calls for the DRA to collect data on the amount of meals and rooms tax revenue by municipality by the tenth day of the following month. The committee unanimously voted to ITL this bill citing four practical reasons. First, revenues for a month are not available in ten days; second, tax confidentiality law prevents the revealing of tax data for municipalities with less than 30 taxpayers; third, many businesses with sites in multiple municipalities file a consolidated return with all revenues being reported in one municipality; fourth, some businesses are seasonal, pushing them above and below the 30 taxpayer threshold potentially creating much work for the DRA.

Vote 18-0.

Rep. Patrick F Abrami  
FOR THE COMMITTEE

Original: House Clerk  
Cc: Committee Bill File

## CONSENT CALENDAR

### WAYS AND MEANS

**HB662-FN**, requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality. **INEXPEDIENT TO LEGISLATE.**

Rep. Patrick F Abrami for WAYS AND MEANS. This bill calls for the DRA to collect data on the amount of meals and rooms tax revenue by municipality by the tenth day of the following month. The committee unanimously voted to ITL this bill citing four practical reasons. First, revenues for a month are not available in ten days; second, tax confidentiality law prevents the revealing of tax data for municipalities with less than 30 taxpayers; third, many businesses with sites in multiple municipalities file a consolidated return with all revenues being reported in one municipality; fourth, some businesses are seasonal, pushing them above and below the 30 taxpayer threshold potentially creating much work for the DRA. **Vote 18-0.**

Original: House Clerk

Cc: Committee Bill File

# COMMITTEE REPORT

COMMITTEE: Ways and Means Committee

BILL NUMBER: H 13 662

TITLE: Requiring the department of revenue administration to collect and make available data on the amount of meals and rooms tax revenue generated in each municipality.

DATE: 2/26/13 CONSENT CALENDAR: YES  NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2<sup>nd</sup> year of biennium)

Amendment No.  
\_\_\_\_\_

### STATEMENT OF INTENT:

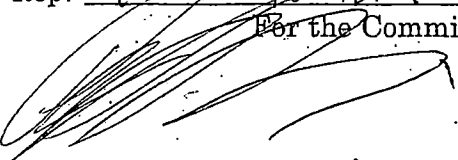
This bill calls for the DRA to collect data on the amount of ~~the~~ ~~rooms~~ meals and rooms tax revenue by municipality by the 10th day of the following month. The committee unanimously voted to ITR this bill citing ~~the~~ four practical reasons. First, revenues for a month are not available in 10 days; second, tax confidentiality law prevents the revealing of tax data for municipalities with less than 30 tax payers; third many businesses with stores in multiple municipalities file a consolidated return with all revenues being reported in one municipality; fourth, some businesses are <sup>seasonal</sup> ~~seasonal~~ <sup>pushing</sup> ~~pushing~~ them above and below the <sup>threshold</sup> ~~threshold~~ potentially creating much work for the DRA.

COMMITTEE VOTE: 18-0

RESPECTFULLY SUBMITTED,

- Copy to Committee Bill File
- Use Another Report for Minority Report

Rep. Patricia F. Abramo  
For the Committee



GMA

MAJORITY REPORT

HB 662-FN

18-0 CON ITL

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This bill calls for the DRA to collect data on the amount of meals and rooms tax revenue by municipality by the tenth day of the following month. The committee unanimously voted to ITL this bill citing four practical reasons. First, revenues for a month are not available in ten days; second, tax confidentiality law prevents the revealing of tax data for municipalities with less than 30 taxpayers; third, many businesses with sites in multiple municipalities file a consolidated return with all revenues being reported in one municipality; fourth, some businesses are seasonal, pushing them above and below the 30 taxpayer threshold potentially creating much work for the DRA.

Respectfully submitted,

Rep. Patrick F. Abrami

A handwritten signature in black ink, appearing to read 'P. Abrami', is written over the typed name.

## MAJORITY REPORT

HB 662-FN

18-0 CON ITL

This bill calls for the DRA to collect data on the amount of meals and rooms tax revenue by municipality by the tenth day of the following month. The committee unanimously voted to ITL this bill citing <sup>for</sup> ~~for~~ practical reasons. First, revenues for a month are not available in ten days; second, tax confidentiality law prevents the revealing of tax data for municipalities with less than 30 taxpayers; third, many businesses with sites in multiple municipalities file a consolidated return with all revenues being reported in one municipality; fourth, some businesses are seasonal, pushing them above and below the 30 ~~taxpayer~~ <sup>threshold</sup> potentially <sup>creating</sup> much work for the DRA.

Respectfully submitted,

Rep. Patrick F. Abrami