

Bill as
Introduced

HB 252 - AS INTRODUCED

2013 SESSION

13-0802

09/10

HOUSE BILL **252**

AN ACT consolidating the property appraisal division and the municipal services division
of the department of revenue administration.

SPONSORS: Rep. Cooney, Graf 8

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill consolidates the property appraisal division and the municipal services division of the department of revenue administration.

This bill is a request of 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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Thirteen

AN ACT consolidating the property appraisal division and the municipal services division of the department of revenue administration.

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

1 1 Subdivision Heading. Amend the subdivision heading preceding RSA 21-J:15 to read as
2 follows:

3 Municipal [Services] **and Property Division**

4 2 Divisions Consolidated. Amend RSA 21-J:15 to read as follows:

5 21-J:15 Municipal [Services] **and Property** Division. There is established within the
6 department a **municipal and property** division [~~of municipal services~~], under the supervision of [a
7 ~~classified~~] **an unclassified** director of **the municipal [services] and property division**, who shall
8 be responsible for the following functions:

- 9 I. Providing technical assistance to the political subdivisions of the state.
10 II. Performing general municipal and county audits.
11 III. Assisting the commissioner in his responsibility for setting municipal tax rates.
12 IV. Establishing a standard technical assistance manual for municipalities on finance and
13 budget matters. This manual shall be available for purchase from the division. The manual shall
14 cover statutory requirements, administrative rules adopted by the commissioner, and advice and
15 information for the use of municipalities. The manual shall distinguish between those provisions
16 which municipalities must comply with and those elements which are advisory in nature.

17 V. **Assisting and supervising municipalities and appraisers in appraisals and**
18 **valuations as provided in RSA 21-J:10 and RSA 21-J:11.**

19 VI. **Appraising state-owned forest and recreation land under RSA 227-H and RSA**
20 **216-A.**

21 VII. **Annually determining the total equalized valuation of properties in the cities**
22 **and towns and unincorporated places according to the requirements of RSA 21-J:9-a.**

23 VIII. **Preparing a standard appraisal manual which may be used by assessing**
24 **officials, and holding meetings throughout the state with such officials to instruct them in**
25 **appraising property.**

26 3 Reference Changed. Amend RSA 21-J:14, IV(a) to read as follows:

27 IV. The records and files deemed confidential and privileged under this section shall not
28 include records or files related to the following areas of the department's activities:

29 (a) Municipal service and regulatory responsibilities including, but not limited to,
30 responsibilities under RSA [21-J:9, except RSA 21-J:9, I(c) and II, and] **21-J:15-24.**

HB 252 - AS INTRODUCED

- Page 2 -

1 4 Reference Changed. Amend RSA 21-J:13, IX to read as follows:

2 IX. The forms and any other information that shall be furnished to the department to
3 perform the annual equalization as required under RSA 21-J:3, XIII and RSA [~~21-J:9, I(f)~~] **21-J:15**.

4 5 Reference Changed. Amend RSA 149-M:22, IV to read as follows:

5 IV. The commissioner of revenue administration shall assess the costs on the town over a 20-
6 year period. Each annual assessment shall include the interest on any debt incurred by the state for
7 this purpose. The assessment shall be made as provided in RSA [~~21-J:9~~] **21-J:15** and RSA 81.

8 6 Reference Changed. Amend RSA 485-A:22, V-c(d) to read as follows:

9 (d) The commissioner of revenue administration shall assess the costs on the
10 municipality over a 20-year period. Each annual assessment shall include the interest on any debt
11 incurred by the state for this purpose. The assessment shall be made as provided in RSA [~~21-J:9~~] **21-**
12 **J:15** and RSA 81.

13 7 Repeal. RSA 21-J:9, relative to the property appraisal division, is repealed.

14 8 Effective Date. This act shall take effect 60 days after its passage.

HB 252 - AS AMENDED BY THE HOUSE

6Feb2013... 0094h

2013 SESSION

13-0802

09/10

HOUSE BILL **252**

AN ACT consolidating the property appraisal division and the municipal services division
of the department of revenue administration.

SPONSORS: Rep. Cooney, Graf 8

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill consolidates the property appraisal division and the municipal services division of the department of revenue administration.

This bill is a request of the department of revenue administration.

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 consolidating the property appraisal division and the municipal services division of the department of revenue administration.

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

1 1 Subdivision Heading. Amend the subdivision heading preceding RSA 21-J:15 to read as
2 follows:

3 Municipal [~~Services~~] **and Property Division**

4 2 Divisions Consolidated. Amend RSA 21-J:15 to read as follows:

5 21-J:15 Municipal [~~Services~~] **and Property** Division. There is established within the
6 department a **municipal and property** division [~~of municipal services~~], under the supervision of [a
7 ~~classified~~] **an unclassified** director of **the municipal [~~services~~] and property division**, who shall
8 be responsible for the following functions:

- 9 I. Providing technical assistance to the political subdivisions of the state.
- 10 II. Performing general municipal and county audits.
- 11 III. Assisting the commissioner in his responsibility for setting municipal tax rates.
- 12 IV. Establishing a standard technical assistance manual for municipalities on finance and
13 budget matters. This manual shall be available for purchase from the division. The manual shall
14 cover statutory requirements, administrative rules adopted by the commissioner, and advice and
15 information for the use of municipalities. The manual shall distinguish between those provisions
16 which municipalities must comply with and those elements which are advisory in nature.

17 **V. Assisting and supervising municipalities and appraisers in appraisals and**
18 **valuations as provided in RSA 21-J:10 and RSA 21-J:11.**

19 **VI. Appraising state-owned forest and recreation land under RSA 227-H and RSA**
20 **216-A.**

21 **VII. Annually determining the total equalized valuation of properties in the cities**
22 **and towns and unincorporated places according to the requirements of RSA 21-J:9-a.**

23 **VIII. Preparing a standard appraisal manual which may be used by assessing**
24 **officials, and holding meetings throughout the state with such officials to instruct them in**
25 **appraising property.**

26 3 Reference Changed. Amend RSA 21-J:14, IV(a) to read as follows:

27 IV. The records and files deemed confidential and privileged under this section shall not
28 include records or files related to the following areas of the department's activities:

- 29 (a) Municipal service and regulatory responsibilities including, but not limited to,

HB 252 - AS AMENDED BY THE HOUSE

- Page 2 -

1 responsibilities under RSA [~~21-J:9, except RSA 21-J:9, I(e) and II, and~~] **21-J:15-24.**

2 4 Reference Changed. Amend RSA 21-J:13, IX to read as follows:

3 IX. The forms and any other information that shall be furnished to the department to
4 perform the annual equalization as required under RSA 21-J:3, XIII and RSA [~~21-J:9, I(f)~~] **21-J:15.**

5 5 Reference Changed. Amend RSA 149-M:22, IV to read as follows:

6 IV. The commissioner of revenue administration shall assess the costs on the town over a 20-
7 year period. Each annual assessment shall include the interest on any debt incurred by the state for
8 this purpose. The assessment shall be made as provided in RSA [~~21-J:9~~] **21-J:15** and RSA 81.

9 6 Reference Changed. Amend RSA 485-A:22, V-c(d) to read as follows:

10 (d) The commissioner of revenue administration shall assess the costs on the
11 municipality over a 20-year period. Each annual assessment shall include the interest on any debt
12 incurred by the state for this purpose. The assessment shall be made as provided in RSA [~~21-J:9~~] **21-**
13 **J:15** and RSA 81.

14 7 Repeal. RSA 21-J:9, relative to the property appraisal division, is repealed.

15 8 Position Abolished. Position number 41797, director of municipal services, is abolished.

16 9 Effective Date. This act shall take effect 60 days after its passage.

HB 252 FISCAL NOTE

AN ACT consolidating the property appraisal division and the municipal services division of the department of revenue administration.

FISCAL IMPACT:

The Department of Revenue Administration states this bill, as amended by the House (Amendment #2013-0094h), will decrease state general fund expenditures by \$91,932 in FY 2014 and by \$96,639 in FY 2015 and each fiscal year thereafter. There will be no fiscal impact on state, county, and local revenues or county and local expenditures.

METHODOLOGY:

The Department of Revenue Administration states this bill consolidates the Property Appraisal Division and the Municipal Services Division of the Department. The Department states the consolidation of these two divisions will abolish position number 41797, director of municipal services. The Department states the abolishment of this position will decrease state expenditures on salary and benefits by \$91,932 in FY 2014 and \$96,639 in FY 2015 and each fiscal year thereafter.

HB 252 – AS AMENDED BY THE SENATE

6Feb2013... 0094h
05/02/13 1376s

2013 SESSION

13-0802
09/10

HOUSE BILL

252

AN ACT

consolidating the property appraisal division and the municipal services division of the department of revenue administration.

SPONSORS:

Rep. Cooney, Graf 8

COMMITTEE:

Executive Departments and Administration

ANALYSIS

This bill consolidates the property appraisal division and the municipal services division of the department of revenue administration.

This bill is a request of 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 Thirteen

AN ACT consolidating the property appraisal division and the municipal services division of the department of revenue administration.

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

1 1 Subdivision Heading. Amend the subdivision heading preceding RSA 21-J:15 to read as
2 follows:

3 **Municipal [Services] and Property Division**

4 2 Divisions Consolidated. Amend RSA 21-J:15 to read as follows:

5 21-J:15 Municipal [Services] **and Property** Division. There is established within the
6 department a **municipal and property** division [~~of municipal services~~], under the supervision of [a
7 ~~classified~~] **an unclassified** director of **the** municipal [services] **and property division**, who shall
8 be responsible for the following functions:

9 I. Providing technical assistance to the political subdivisions of the state.

10 II. Performing general municipal and county audits.

11 III. Assisting the commissioner in his responsibility for setting municipal tax rates.

12 IV. Establishing a standard technical assistance manual for municipalities on finance and
13 budget matters. This manual shall be available for purchase from the division. The manual shall
14 cover statutory requirements, administrative rules adopted by the commissioner, and advice and
15 information for the use of municipalities. The manual shall distinguish between those provisions
16 which municipalities must comply with and those elements which are advisory in nature.

17 V. **Assisting and supervising municipalities and appraisers in appraisals and**
18 **valuations as provided in RSA 21-J:10 and RSA 21-J:11.**

19 VI. **Appraising state-owned forest and recreation land under RSA 227-H and RSA**
20 **216-A.**

21 VII. **Annually determining the total equalized valuation of properties in the cities**
22 **and towns and unincorporated places according to the requirements of RSA 21-J:9-a.**

23 VIII. **Preparing a standard appraisal manual which may be used by assessing**
24 **officials, and holding meetings throughout the state with such officials to instruct them in**
25 **appraising property.**

26 3 Reference Changed. Amend RSA 21-J:14, IV(a) to read as follows:

27 IV. The records and files deemed confidential and privileged under this section shall not
28 include records or files related to the following areas of the department's activities:

HB 252 - AS AMENDED BY THE SENATE

- Page 2 -

1 (a) Municipal service and regulatory responsibilities including, but not limited to,
2 responsibilities under RSA ~~[21-J:9, except RSA 21-J:9, I(e) and II, and]~~ **21-J:15-24.**

3 4 Reference Changed. Amend RSA 21-J:13, IX to read as follows:

4 IX. The forms and any other information that shall be furnished to the department to
5 perform the annual equalization as required under RSA 21-J:3, XIII and RSA ~~[21-J:9, I(f)]~~ **21-J:15.**

6 5 Reference Changed. Amend RSA 149-M:22, IV to read as follows:

7 IV. The commissioner of revenue administration shall assess the costs on the town over a 20-
8 year period. Each annual assessment shall include the interest on any debt incurred by the state for
9 this purpose. The assessment shall be made as provided in RSA ~~[21-J:9]~~ **21-J:15** and RSA 81.

10 6 Reference Changed. Amend RSA 485-A:22, V-c(d) to read as follows:

11 (d) The commissioner of revenue administration shall assess the costs on the
12 municipality over a 20-year period. Each annual assessment shall include the interest on any debt
13 incurred by the state for this purpose. The assessment shall be made as provided in RSA ~~[21-J:9]~~ **21-**
14 **J:15** and RSA 81.

15 7 Repeal. RSA 21-J:9, relative to the property appraisal division, is repealed.

16 8 Position Abolished. Position number 41797, director of municipal services, is abolished.

17 9 Directors; Compensation. Amend RSA 21-J:2, II and III to read as follows:

18 II. The commissioner shall nominate a director, division of audits, ~~[and]~~ a director, division
19 of ~~[document processing]~~ **collections, and a director, municipal and property division,** for
20 appointment by the governor, with the consent of the council. These division directors shall serve at
21 the pleasure of the commissioner. The directors of the divisions shall be qualified by reason of
22 professional competence, education, and experience.

23 III. The salaries of the commissioner and the director, division of audits, ~~[and]~~ the director,
24 division of ~~[document processing]~~ **collections, and the director, municipal and property**
25 **division,** shall be as specified in RSA 94:1-a.

26 10 Department of Revenue Administration; Director of Municipal and Property Division;
27 Position Established.

28 I. There is established within the department of revenue administration the unclassified
29 position of director of the municipal and property division. The salary for the position shall be as set
30 forth in RSA 94:1-a.

31 II. The salary of the director of the municipal and property division shall be determined
32 after assessment and review of the appropriate temporary letter grade allocation in RSA 94:1-a, I(b)
33 for the position which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c. Upon completion
34 of this action and appointment of the director of the municipal and property division, position 14455
35 shall be abolished to allow for the transition of this classified position with its available
36 appropriations into the unclassified position of director of the municipal and property division.
37 Funding shall be transferred into a new expenditure class 011, within accounting unit 01-84-84-
38 841010-5413. The incumbent in the abolished classified position shall be offered the opportunity to

HB 252 - AS AMENDED BY THE SENATE

- Page 3 -

1 seek the commissioner's nomination for the unclassified position of director of the municipal and
2 property division.

3 11 Assistant Directors. Amend RSA 21-J:5, IV to read as follows:

4 IV. *When provided by law*, the commissioner shall appoint an assistant director for each
5 division. Assistant division directors shall be [classified] *unclassified* employees, except for the
6 assistant director of [audits] *the municipal and property division*, who shall be [an unclassified]
7 *a classified* employee.

8 12 Central Tax Services Unit. Amend RSA 21-J:6-c to read as follows:

9 21-J:6-c Central Tax Services Unit. There is hereby established within the department of
10 revenue administration a central tax services unit, [~~under the supervision of an unclassified~~
11 ~~taxpayer advocate who~~] *which* shall be responsible for [~~the following functions, in accordance with~~
12 ~~applicable laws:~~

13 I.] providing general assistance to the public for all taxes administered by the department.

14 [~~II. Taxpayer advocacy.~~]

15 13 Contingency. Sections 1-8 of this act shall take effect upon the date when the abolition of
16 position 14455, the transfer of funding and appropriations to the unclassified position established in
17 section 10 of this act, and the initial appointment of the director of the municipal and property
18 division have occurred, as certified by the commissioner of the department of revenue administration
19 to the director of legislative services and the secretary of state.

20 14 Effective Date.

21 I. Sections 1-8 of this act shall take effect as provided in section 13 of this act.

22 II. The remainder of this act shall take effect upon its passage.

HB 252 FISCAL NOTE

AN ACT consolidating the property appraisal division and the municipal services division of the department of revenue administration.

FISCAL IMPACT:

The Department of Revenue Administrations states this bill, as amended by the Senate (Amendment #2013-1376s), will decrease state general fund expenditures by \$87,790 in FY 2014, and \$92,497 in FY 2015 and each fiscal year thereafter. There will be no fiscal impact on county and local expenditures, or state, county, and local revenue.

METHODOLOGY:

The Department of Revenue Administration states this bill consolidates the Property Appraisal and the Municipal Services Divisions of the Department. The proposed consolidation allows the Department to abolish the classified Director of Municipal Services position and reclassify the existing Director of Property Appraisal Division position to create an unclassified Director of the Division of Municipal and Property. The Department states the net impact of these actions is a decrease in state expenditures on salary and benefits by \$87,790 in FY 2014 and \$92,497 in FY 2015 as shown in the table below.

Position	FY 2014	FY 2015
Director, Municipal Services Division (Abolish)	(\$91,932)	(\$96,639)
Director, Property Appraisal Division (Reclassify)	(95,565)	(95,565)
Director, Municipal and Property Division	99,707	99,707
Decrease in State General Funds	(\$87,790)	(\$92,497)

CHAPTER 247
HB 252 - FINAL VERSION

6Feb2013... 0094h
05/02/13 1376s
26June2013... 2072CofC
26June2013... 2196EBA

2013 SESSION

13-0802
09/10

HOUSE BILL **252**

AN ACT consolidating the property appraisal division and the municipal services division
of the department of revenue administration.

SPONSORS: Rep. Cooney, Graf 8

COMMITTEE: Executive Departments and Administration

AMENDED ANALYSIS

This bill consolidates the property appraisal division and the municipal services division of the department of revenue administration, and establishes the position of director of the division of document processing in the department of revenue administration.

This bill is a request of 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.

CHAPTER 247
HB 252 - FINAL VERSION

6Feb2013... 0094h
05/02/13 1376s
26June2013... 2072CofC
26June2013... 2196EBA

13-0802
09/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT consolidating the property appraisal division and the municipal services division of the department of revenue administration.

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

1 247:1 Subdivision Heading. Amend the subdivision heading preceding RSA 21-J:15 to read as
2 follows:

3 **Municipal [Services] and Property Division**

4 247:2 Divisions Consolidated. Amend RSA 21-J:15 to read as follows:

5 21-J:15 Municipal [Services] **and Property** Division. There is established within the
6 department a **municipal and property** division [~~of municipal services~~], under the supervision of [a
7 ~~classified~~] **an unclassified** director of **the municipal [services] and property division**, who shall
8 be responsible for the following functions:

9 I. Providing technical assistance to the political subdivisions of the state.

10 II. Performing general municipal and county audits.

11 III. Assisting the commissioner in his responsibility for setting municipal tax rates.

12 IV. Establishing a standard technical assistance manual for municipalities on finance and
13 budget matters. This manual shall be available for purchase from the division. The manual shall
14 cover statutory requirements, administrative rules adopted by the commissioner, and advice and
15 information for the use of municipalities. The manual shall distinguish between those provisions
16 which municipalities must comply with and those elements which are advisory in nature.

17 V. **Assisting and supervising municipalities and appraisers in appraisals and**
18 **valuations as provided in RSA 21-J:10 and RSA 21-J:11.**

19 VI. **Appraising state-owned forest and recreation land under RSA 227-H and**
20 **RSA 216-A.**

21 VII. **Annually determining the total equalized valuation of properties in the cities**
22 **and towns and unincorporated places according to the requirements of RSA 21-J:9-a.**

23 VIII. **Preparing a standard appraisal manual which may be used by assessing**
24 **officials, and holding meetings throughout the state with such officials to instruct them in**
25 **appraising property.**

26 247:3 Reference Changed. Amend RSA 21-J:14, IV(a) to read as follows:

CHAPTER 247
HB 252 – FINAL VERSION
- Page 2 -

1 (a) Municipal service and regulatory responsibilities including, but not limited to,
2 responsibilities under RSA ~~[21-J:9, except RSA 21-J:9, I(c) and II, and]~~ 21-J:15-24.

3 247:4 Reference Changed. Amend RSA 21-J:13, IX to read as follows:

4 IX. The forms and any other information that shall be furnished to the department to
5 perform the annual equalization as required under RSA 21-J:3, XIII and RSA ~~[21-J:9, I(f)]~~ **21-J:15**.

6 247:5 Reference Changed. Amend RSA 149-M:22, IV to read as follows:

7 IV. The commissioner of revenue administration shall assess the costs on the town over a 20-
8 year period. Each annual assessment shall include the interest on any debt incurred by the state for
9 this purpose. The assessment shall be made as provided in RSA ~~[21-J:9]~~ **21-J:15** and RSA 81.

10 247:6 Reference Changed. Amend RSA 485-A:22, V-c(d) to read as follows:

11 (d) The commissioner of revenue administration shall assess the costs on the
12 municipality over a 20-year period. Each annual assessment shall include the interest on any debt
13 incurred by the state for this purpose. The assessment shall be made as provided in RSA ~~[21-J:9]~~ **21-**
14 **J:15** and RSA 81.

15 247:7 Repeal. RSA 21-J:9, relative to the property appraisal division, is repealed.

16 247:8 Position Abolished. Position number 41797, director of municipal services, is abolished.

17 247:9 Directors; Compensation. Amend RSA 21-J:2, II and III to read as follows:

18 II. The commissioner shall nominate a director, division of audits, ~~[and]~~ a director, division
19 of document processing, **a director, division of collections, and a director, division of**
20 **municipal and property**, for appointment by the governor, with the consent of the council. These
21 division directors shall serve at the pleasure of the commissioner. The directors of the divisions shall
22 be qualified by reason of professional competence, education, and experience.

23 III. The salaries of the commissioner and the director, division of audits, ~~[and]~~ the director,
24 division of document processing, **the director, division of collections, and the director, division**
25 **of municipal and property**, shall be as specified in RSA 94:1-a.

26 247:10 Department of Revenue Administration; Director of Municipal and Property Division;
27 Position Established.

28 I. There is established within the department of revenue administration the unclassified
29 position of director of the municipal and property division. The salary for the position shall be as set
30 forth in RSA 94:1-a.

31 II. The salary of the director of the municipal and property division shall be determined
32 after assessment and review of the appropriate temporary letter grade allocation in RSA 94:1-a, I(b)
33 for the position which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c. Upon completion
34 of this action and appointment of the director of the municipal and property division, position 14455
35 shall be abolished to allow for the transition of this classified position with its available
36 appropriations into the unclassified position of director of the municipal and property division.

CHAPTER 247
HB 252 – FINAL VERSION
- Page 3 -

1 Funding shall be transferred into a new expenditure class 011, within accounting unit 01-84-84-
2 841010-5413. The incumbent in the abolished classified position shall be offered the opportunity to
3 seek the commissioner's nomination for the unclassified position of director of the municipal and
4 property division.

5 247:11 Compensation of Certain State Officers; Director of Document Processing. Amend RSA
6 94:1-a, I(b) by inserting the following:

7 FF Department of revenue administration director of document processing

8 247:12 Department of Revenue Administration; Document Processing Division. Amend RSA 21-
9 J:12 to read as follows:

10 21-J:12 Document Processing Division. There is established within the department the division
11 of document processing, *under the supervision of an unclassified director of document*
12 *processing who shall be responsible* for processing all tax returns *and payments* filed with the
13 department.

14 247:13 Director of the Division of Document Processing; Position Established.

15 I. There is established within the department of revenue administration the unclassified
16 position of director of the division of document processing. The salary for the position shall be as set
17 forth in RSA 94:1-a.

18 II. Funding for the salary and benefits of the director of the division of document processing
19 shall be from within the department of revenue administration's existing appropriations for the fiscal
20 years ending June 30, 2014 and June 30, 2015. The department may establish a new expenditure
21 class 014, within accounting unit 01-84-84-840510-1501, and may transfer salary and benefit
22 appropriations from other accounting units in the department to fund this position.

23 247:14 Central Tax Services Unit. Amend RSA 21-J:6-c to read as follows:

24 21-J:6-c Central Tax Services Unit. There is hereby established within the department of
25 revenue administration a central tax services unit, [~~under the supervision of an unclassified~~
26 ~~taxpayer advocate who~~] *which* shall be responsible for [~~the following functions, in accordance with~~
27 ~~applicable laws:~~

28 I.] providing general assistance to the public for all taxes administered by the department.

29 [~~II. Taxpayer advocacy.~~]

30 247:15 Contingency. Sections 1-8 of this act shall take effect upon the date when the abolition of
31 position 14455, the transfer of funding and appropriations to the unclassified position established in
32 section 10 of this act, and the initial appointment of the director of the municipal and property
33 division have occurred, as certified by the commissioner of the department of revenue administration
34 to the director of legislative services and the secretary of state.

35 247:16 Effective Date.

36 I. Sections 1-8 of this act shall take effect as provided in section 15 of this act.

CHAPTER 247
HB 252 - FINAL VERSION
- Page 4 -

1 II. The remainder of this act shall take effect upon its passage.

2

3 Approved: July 24, 2013

4

5 Effective Date: I. Sections 1-8 shall take effect as provided in section 15.

6

II. Remainder shall take effect July 24, 2013.

Amendments

Rep. Cooney, Graf. 8
Sen. Carson, Dist. 14
April 1, 2013
2013-1187h
09/10

Amendment to HB 252

1 Amend the bill by replacing all after section 8 with the following:

2
3 9 Directors; Compensation. Amend RSA 21-J:2, II and III to read as follows:

4 II. The commissioner shall nominate a director, division of audits, [~~and~~] a director, division
5 of [~~document-processing~~] *collections, and a director, municipal and property division*, for
6 appointment by the governor, with the consent of the council. These division directors shall serve at
7 the pleasure of the commissioner. The directors of the divisions shall be qualified by reason of
8 professional competence, education, and experience.

9 III. The salaries of the commissioner and the director, division of audits, [~~and~~] the director,
10 division of [~~document-processing~~] *collections, and the director, municipal and property*
11 *division*, shall be as specified in RSA 94:1-a.

12 10 Department of Revenue Administration; Director of Municipal and Property Division;
13 Position Established.

14 I. There is established within the department of revenue administration the unclassified
15 position of director of the municipal and property division. The salary for the position shall be as set
16 forth in RSA 94:1-a.

17 II. The salary of the director of the municipal and property division shall be determined
18 after assessment and review of the appropriate temporary letter grade allocation in RSA 94:1-a, I(b)
19 for the position which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c. Upon completion
20 of this action and appointment of the director of the municipal and property division, position 14455
21 shall be abolished to allow for the transition of this classified position with its available
22 appropriations into the unclassified position of director of the municipal and property division.
23 Funding shall be transferred into a new expenditure class 011, within accounting unit 01-84-84-
24 841010-5413. The incumbent in the abolished classified position shall be offered the opportunity to
25 seek the commissioner's nomination for the unclassified position of director of the municipal and
26 property division.

27 11 Assistant Directors. Amend RSA 21-J:5, IV to read as follows:

28 IV. *When provided by law*, the commissioner shall appoint an assistant director for each
29 division. Assistant division directors shall be [~~classified~~] *unclassified* employees, except for the
30 assistant director of [~~audits~~] *the municipal and property division*, who shall be [~~an-unclassified~~]
31 *a classified* employee.

Amendment to HB 252

- Page 2 -

1 12 Central Tax Services Unit. Amend RSA 21-J:6-c to read as follows:

2 21-J:6-c Central Tax Services Unit. There is hereby established within the department of
3 revenue administration a central tax services unit, [~~under the supervision of an unclassified~~
4 ~~taxpayer advocate who~~] *which* shall be responsible for [~~the following functions, in accordance with~~
5 ~~applicable laws:~~

6 I.] providing general assistance to the public for all taxes administered by the department.

7 [~~II. Taxpayer advocacy.~~]

8 13 Contingency. Sections 1-8 of this act shall take effect upon the date when the abolition of
9 position 14455, the transfer of funding and appropriations to the unclassified position established in
10 section 10 of this act, and the initial appointment of the director of the municipal and property
11 division have occurred, as certified by the commissioner of the department of revenue administration
12 to the director of legislative services and the secretary of state.

13 14 Effective Date.

14 I. Sections 1-8 of this act shall take effect as provided in section 13 of this act.

15 II. The remainder of this act shall take effect upon its passage.



Amendment to HB 252

1 Amend the bill by replacing all after section 8 with the following:

2
3 9 Directors; Compensation. Amend RSA 21-J:2, II and III to read as follows:

4 II. The commissioner shall nominate a director, division of audits, ~~and~~ a director, division
5 of ~~[document processing]~~ *collections, and a director, municipal and property division*, for
6 appointment by the governor, with the consent of the council. These division directors shall serve at
7 the pleasure of the commissioner. The directors of the divisions shall be qualified by reason of
8 professional competence, education, and experience.

9 III. The salaries of the commissioner and the director, division of audits, ~~and~~ the director,
10 division of ~~[document processing]~~ *collections, and the director, municipal and property*
11 *division*, shall be as specified in RSA 94:1-a.

12 10 Department of Revenue Administration; Director of Municipal and Property Division;
13 Position Established.

14 I. There is established within the department of revenue administration the unclassified
15 position of director of the municipal and property division. The salary for the position shall be as set
16 forth in RSA 94:1-a.

17 II. The salary of the director of the municipal and property division shall be determined
18 after assessment and review of the appropriate temporary letter grade allocation in RSA 94:1-a, I(b)
19 for the position which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c. Upon completion
20 of this action and appointment of the director of the municipal and property division, position 14455
21 shall be abolished to allow for the transition of this classified position with its available
22 appropriations into the unclassified position of director of the municipal and property division.
23 Funding shall be transferred into a new expenditure class 011, within accounting unit 01-84-84-
24 841010-5413. The incumbent in the abolished classified position shall be offered the opportunity to
25 seek the commissioner's nomination for the unclassified position of director of the municipal and
26 property division.

27 11 Assistant Directors. Amend RSA 21-J:5, IV to read as follows:

28 IV. *When provided by law*, the commissioner shall appoint an assistant director for each
29 division. Assistant division directors shall be ~~[classified]~~ *unclassified* employees, except for the
30 assistant director of ~~[audits]~~ *the municipal and property division*, who shall be ~~[an unclassified]~~
31 *a classified* employee.

32 12 Central Tax Services Unit. Amend RSA 21-J:6-c to read as follows:



Amendment to HB 252

- Page 2 -

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3 ~~taxpayer advocate who~~] *which* shall be responsible for [~~the following functions, in accordance with~~
4 ~~applicable laws:~~

5 I.] providing general assistance to the public for all taxes administered by the department.

6 [~~II. Taxpayer advocacy.~~]

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11 to the director of legislative services and the secretary of state.

12 14 Effective Date.

13 I. Sections 1-8 of this act shall take effect as provided in section 13 of this act.

14 II. The remainder of this act shall take effect upon its passage.

Committee Minutes

**SENATE CALENDAR NOTICE
EXECUTIVE DEPARTMENTS AND ADMINISTRATION**

Senator Sharon Carson Chairman
 Senator Sam Cataldo V Chairman
 Senator John Reagan
 Senator Donna Soucy
 Senator David Watters

open 9:40 AM

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: April 10, 2013

HEARINGS

Wednesday

4/17/2013

EXECUTIVE DEPARTMENTS AND ADMINISTRATION

SH 100

9:00 AM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

9:00 AM HB316-FN

relative to regulating alkaline hydrolysis for the disposal of human remains.

9:20 AM HB252-FN

consolidating the property appraisal division and the municipal services division of the department of revenue administration.

Sponsors:

HB316-FN

Rep. Steve Vaillancourt

Rep. Patrick Long

Rep. Joel Winters

HB252-FN

Rep. Mary Cooney

**SENATE
EXECUTIVE DEPARTMENTS AND ADMINISTRATION
COMMITTEE**

Deb Chroniak, Legislative Aide

HB 252-FN, consolidating the property appraisal division and the municipal services division of the department of revenue administration.

Hearing Date: April 17, 2013

Time Opened: 9:40 a.m.

Time Closed: 9:56 a.m.

Members of the Committee Present: Senators Carson, Cataldo, Reagan, Soucy and Watters

Members of the Committee Absent: No one

Bill Analysis: This bill consolidates the property appraisal division and the municipal services division of the department of revenue administration.

This bill is a request of the department of revenue administration.

Sponsors: Rep. Cooney, Graf 8

Who supports the bill: Representative Lucy Weber, Chair, House ED & A Committee; Stephan W. Hamilton, Director, NH Department of Revenue Administration; Attorney Melinda Cyr, Tax Policy Analyst, NH Department of Revenue Administration.

Who opposes the bill: No one

Summary of testimony presented in support:

Rep. Lucy Weber opened on behalf of the prime sponsor.

- The consolidation of these two departments is significantly completed.
- Benefits are they are doing more work with fewer people by cross-training, so they can shift people back and forth from each division.
- Creates flexibility, is more efficient, and saves money.
- The amendment by the House (line 15, page 2), abolishes the position of the Director of Municipal Services.

Senator Cataldo stated that in the amendment he sees the creation of three more director positions. Have they removed one director and created three positions?

Rep. Lucy Weber did not have a copy of the proposed amendment brought in by Rep. Cooney (amendment #2013-1187h) so she could not speak to this question.

Stephan W. Hamilton, Acting Commissioner, Department of Revenue Administration (testimony provided)

Missy Fulton, Assistant Commissioner, Department of Revenue, and currently the Acting Commissioner

- **Assistant Commissioner Fulton** discussed the newly evolved, more efficient, Department of Revenue Administration with the proposed merger of two Divisions within their Department: the Property Appraisal and Municipal Services Division.

- With a 30% budget cut (over the past three years), and 50% loss of employees they strategically developed business intelligent systems, better phone systems, more strategically placed processing systems, and more senior leadership people bringing forth a more efficient operation.

- HB 252-FN represents the next stepping stone in the evolution of this change finalizing the process in providing for the multi-functioning Municipal and Property Division.

- They reinvigorated two different divisions, fully cross-trained.

- Provide technical guidance, technical assistant to municipalities, mapping system for the 235 municipalities to work within, where they can look at their properties to assess and evaluate.

- Passed out several documents showing efficiencies within the cross-training system.

- Streamlined leadership capabilities.

- Capability of setting tax rates electronically.

- Currently, the Director of the Property Appraisal Division is the only Director who serves in a classified position. HB 252 amendment was to realign all senior leadership positions to serve in an unclassified status, as opposed to classified, and at the pleasure of the commissioner. This does not create new positions. Already there is an existing director of the Audit Division, and a director of the Collections Division.

- Has not seen the proposed amendment by Rep. Cooney.

- Realigned positions from classified Director of Property Appraisal to become the unclassified Director of Municipal and Property Divisions.

Senator Watters said that other legislation regarding unclassified positions goes before the Governor and Council. **Mr. Hamilton** stated that was correct.

Steve Hamilton, Director, Property Appraisal Division (Acting Director of Municipal Services Division)

- They eliminated two senior management positions; there were four directors between the two divisions; a director and assistant director for each division.

- When going through their functional alignment they are now down to two, a director and an assistant director of the combined group.

- Mr. Hamilton stated that he had taken over the Property Appraisal Division five years ago and realized the Division could be more efficient and lean. Careful decisions were made as to when and when not to seek to fill empty positions.

- Low and moderate program cost \$260,000 to administer on an annual basis by the data processing division, which division has been eliminated. The administering of the program has shifted to the Property Appraisal and Municipal Division.

- They have gone from 43 to 27 employees and increased work that they can produce by taking new tools and leveraging with the people they presently have. **Senator Soucy** asked how municipalities were interacting with their agency asking what the difference is for them as a result of this restructuring. **Mr. Hamilton** stated that the municipal services group is focused on tax collection, municipal finance, and educating the tax collectors, and setting tax rates. The Property Appraisal Group deals with assessors around the state to make sure they are complying with the state standards, monitor the revaluations, administer state utility tax; more focused on the valuation side.

- Each municipality has two people assigned to them from the pool of the 27 employees; one from the municipal services side and one from the property appraiser side. This is how they maintain their relationship with the municipalities.

Fiscal Note: The Department of Revenue Administration states this bill, as amended by the House (Amendment #2013-0094h), will decrease state general fund expenditures by \$91,932 in FY 2014 and by \$96,639 in FY 2015 and each fiscal year thereafter. There will be no fiscal impact on state, county, and local revenues or county and local expenditures.

Future Action: Pending

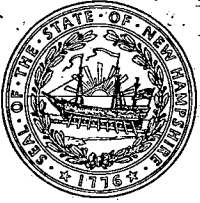
dac

Date hearing report completed: 4-19-13

[file: HB 0252-FN report]

Speakers

Testimony



1

State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5950
www.nh.gov/revenue



PROPERTY APPRAISAL DIVISION
Stephan W. Hamilton
Director

Margaret L. Fulton
Assistant Commissioner
April 17, 2013

David M. Cornell
Assistant Director

Honorable Sharon Carson, Chair
Senate Executive Departments and Administration Committee

Dear Madam Chair:

It is a great pleasure to appear before you today to testify about the proposed merger of two Divisions within the Department of Revenue Administration: the Property Appraisal and Municipal Services Divisions.

A natural starting point of this discussion is recognizing of the scale of reductions in budget and realignment of workforce at the DRA. In fiscal year 2009, there were a total of 191 actual employees filling 218 authorized positions in all of DRA. Today, there are 119 employees filling 150 authorized positions (38% reduction overall). On January 24, 2008, the combined workforce of Property Appraisal and Municipal Services Division was 43, while today there are 27 in total, an approximate 40% reduction.

Faced with such significant reductions, the Property Appraisal and Municipal Services Divisions began the process of identifying two ways to find efficiencies of operation: application of advanced technology; and, streamlining operations. As part of the \$7 million Granite to Green technology capital improvement initiative, the Divisions began to apply technology in new and innovative ways (see attached). Using LEAN process improvement theories, the Divisions began to identify areas of common resources, mutual capabilities, complementary work-flows, and seasonal schedules. The effort over the past four years has been to leverage our human capital (the capabilities and skill of our workforce) by applying advanced technologies.

The duties of these divisions are significant. The Property Tax generates a total of about \$3.5 billion in revenue on an annual basis to the state, cities, towns, local schools, counties and village districts. To put that into perspective, the other 14 taxes that are administered at the DRA generate about \$1.4 billion in revenue. The benefits of consolidating the duties include the operation efficiencies, but also allow us to better serve our customer base: the taxpayers and property tax collecting political subdivisions of the State of New Hampshire.

We would be remiss if we did not recognize that this merger was tried before. In 2001, RSA 21-J:10-a was adopted, forming the Division of Community Services (repealed September 3, 2005). This effort appears to have been ahead of its time. With the deployment of advanced technology, the full benefits of such a consolidation can be recognized.

Sincerely,

Stephan W. Hamilton, Director

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Property Appraisal/Municipal Services

- Supervise and educate municipalities in the appraisal, assessment and collection of real estate property taxes. Approximately \$3.5 billion in local, school, county and state revenue.
- Equalize local assessed values of municipalities to full value, ensuring fair and proportionate shared burdens (e.g. state, county and school rates).
- Monitor reappraisals and certify tax assessors.
- Compile and maintain a statewide GIS map, used by DRA and numerous state agencies.
- Set a total of 1,126 tax rates at an accuracy of 99.91%.
- Provide technical assistance and training in all aspects of municipal finance and budgeting.

Property Appraisal/Municipal Services

Pre 2010

Processing

- Manual data entry
- 6,500 documents reviewed manually
- Tax rate mostly manual
- Summary valuation manually compiled
- DOS based equalization software by contractor
- Many processes rely on manual systems and files
- Monitoring assessments mostly manual process

Current and Future

Processing

- Automated Form Filing
- Automated processing, fewer manual entries
- Rates mostly automated
- Summary compiled and filed by email
- Windows replacement software owned by DRA
- LEAN improvements help to streamline workflow
- GIS system contains records of all taxable properties

Other PA/MS Duties

- Administration of the Low and Moderate property tax relief program.
- Administration of the Utility Property Tax generating more than \$34 million revenue.
- Support for the Real Estate Transfer Tax and business return audit activities.
- Administration of the Timber and Gravel taxes.
- Support for statutorily attached boards (Assessing Standards and Current Use Boards).
- Legislative support through testimony and completion of Fiscal Note requests.

FY 14 – Efficiencies Continue

Municipal and Property Consolidation

The Property Appraisal and Municipal Services Divisions have been working toward a functional merger over the last few years. In accomplishing the functional merger, many tasks have been shared and employees cross-trained. Additionally, the number of senior manager positions has been reduced.

Duties Shared Between Divisions

- Setting 1,126 Tax Rates
- Equalizing \$160 Billion taxable value of state in 259 towns
- Administer Low and Moderate property tax relief program
- Combined workforce complement from 43 down to 27 employees

Realized Savings to Department

- Cross-trained personnel
- Saves approximately \$150,000 in processing costs
- Allows for a more efficient use of personnel, accomplishing more with less!

#2

Chroniak, Deborah*Submission #1*

From: Melinda Ellen Cyr [MelindaEllen.Cyr@DRA.NH.GOV]
Sent: Wednesday, April 17, 2013 10:45 AM
To: Carson, Sharon
Cc: Cataldo, Sam; Margaret Fulton; Stephan W. Hamilton
Subject: HB 252 amendment
Follow Up Flag: Follow up
Flag Status: Red

Good morning Senator Carson.

Thank you again for the opportunity to review the proposed amendment to HB 252 (#2013-1187h). It appears to cover everything that was requested. Thank you also for co-sponsoring the proposed amendment. We hope the Senate ED&A Committee will vote Ought to Pass with Amendment (#2013-1187h) on HB 252.

If need anything further from me or anyone at the Department, just let me know.

Mindy

Melinda Ellen Cyr, Esq.
Tax Policy Analyst
NH Department of Revenue Administration
PO Box 457
Concord NH 03302-0457
Tel (603) 230-5000 Fax (603) 230-5945

STATEMENT OF CONFIDENTIALITY *The information contained in this electronic message and any attachment to this message is confidential and is intended only for the named recipient(s). It may contain information that is subject to privilege from disclosure under applicable state and federal laws and rules, as well as information that is subject to the attorney-client privilege. If you have received this message in error, or are not the named recipient(s), please immediately notify the sender and delete this message and any attachment from your computer system and destroy all copies.*

4/17/2013

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE
FOR THE CONSENT CALENDAR

Date: April 24, 2013

THE COMMITTEE ON Executive Departments and Administration
to which was referred House Bill 252

AN ACT consolidating the property appraisal division and the
municipal services division of the department of revenue
administration.

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

ought to pass with amendment

BY A VOTE OF: 5-0

AMENDMENT # 1376 s

CONSENT CALENDAR VOTE: 5-0

Senator John Reagan for the Committee

This legislation merges two divisions within the Department of Revenue Administration; the Property Appraisal and Municipal Services Division. It also aligns the position of Director of Property Appraisal from classified to unclassified Director of Municipal and Property Division.

Deb Chroniak 271-1403

New Hampshire General Court - Bill Status System

Docket of HB252

Docket Abbreviations

Bill Title: consolidating the property appraisal division and the municipal services division of the department of revenue administration.

Official Docket of HB252:

Date	Body	Description
1/3/2013	H	Introduced 1/3/2013 and Referred to Executive Departments and Administration; HJ 12 , PG.188
1/16/2013	H	Public Hearing: 1/24/2013 11:00 AM LOB 306
1/23/2013	H	Executive Session: 1/29/2013 1:30 PM LOB 306
1/30/2013	H	Committee Report: Ought to Pass with Amendment #0094h for Feb 6 (Vote 18-0; CC); HC 11 , PG.150
1/30/2013	H	Proposed Committee Amendment #0094h; HC 11 , PG.175
2/6/2013	H	Amendment #0094h: AA VV; HJ 16 , PG.301
2/6/2013	H	Ought to Pass with Amendment #0094h: MA VV; HJ 16 , PG.301
2/6/2013	H	Referred to Finance; HJ 16 , PG.301
2/6/2013	H	Division I Work Session: 2/12/2013 2:30 PM LOB 212
2/13/2013	H	Executive Session: 2/14/2013 1:00 PM LOB 210-211
2/15/2013	H	Committee Report: Ought to Pass for Mar 6 (Vote 25-0; CC); HC 20 , PG.411
3/6/2013	H	Ought to Pass: MA VV; HJ 24 , PG.655
3/7/2013	S	Introduced and Referred to Executive Dept. & Admin
4/11/2013	S	Hearing: 4/17/13, Room 100, SH, 9:20 a.m.; SC16
4/25/2013	S	Committee Report: Ought to Pass with Amendment #2013-1376s , 5/2/13; Vote 5-0; CC; SC18
5/2/2013	S	Committee Amendment 1376s, AA, VV;
5/2/2013	S	Ought to Pass with Amendment 1376s, MA, VV; OT3rdg;
6/5/2013	H	House Non-Concurs with Senate AM #1376s and Requests C of C (Reps Weber and Wallner): MA VV; HJ49 , PG.1565
6/5/2013	H	Speaker Appoints: Reps Goley, Benn, Hansberry, and Hansen; HJ49 , PG.1565
6/12/2013	S	Sen. Carson Moved Accede to House Request for Committee of Conference, MA, VV
6/12/2013	S	President Appoints: Senators Reagan, Carson, Watters
6/12/2013	H	Committee of Conference Meeting: 6/14/2013 1:00 PM LOB 306
6/18/2013	S	Conference Committee Report #2013-2072c ; Senate Amendment + New Amendment, Filed
6/26/2013	S	Conference Committee Report 2072c; Adopted, VV
6/26/2013	H	Conference Committee Report #2072c Adopted, VV
6/26/2013	S	Enrolled Bill Amendment #2196e Adopted, VV
6/26/2013	H	Enrolled Bill Amendment #2013-2196e Adopted, VV
6/26/2013	S	Enrolled

6/26/2013	H	Enrolled
7/25/2013	H	Signed By Governor 07/24/2013; Chapter 0247
7/25/2013	H	I. Section 1-8 Effective as Provided in Section 15
7/25/2013	H	II. Remainder Effective 07/24/2013

NH House

NH Senate

Other Referrals

COMMITTEE REPORT FILE INVENTORY

HB 252 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 # 11875 _____ - AMENDMENT # _____
 - AMENDMENT # 13765 _____ - AMENDMENT # _____

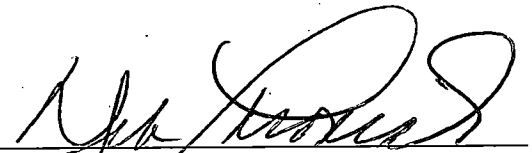
ALL AVAILABLE VERSIONS OF THE BILL:

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): _____

DATE DELIVERED TO SENATE CLERK

7-29-13



BY COMMITTEE AIDE