

Committee Report

REGULAR CALENDAR

March 2, 2021

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Majority of the Committee on Ways and Means to
which was referred CACR 1,**

**AN ACT taxes. Providing that an income tax on earned
personal income shall be prohibited. Having
considered the same, report the same with the
recommendation that the bill OUGHT TO PASS.**

Rep. Patrick Abrami

FOR THE MAJORITY OF THE COMMITTEE

MAJORITY COMMITTEE REPORT

Committee:	Ways and Means
Bill Number:	CACR 1
Title:	taxes. Providing that an income tax on earned personal income shall be prohibited.
Date:	March 2, 2021
Consent Calendar:	REGULAR
Recommendation:	OUGHT TO PASS

STATEMENT OF INTENT

This constitutional amendment concurrent resolution (CACR) prohibits the adoption of a tax on earned personal income in New Hampshire. The majority felt that it was important that this CACR be passed by the legislature, so that the question of whether this state should ever be allowed to enact an income tax be brought before all of the voters of the state. A similar CACR was passed a decade ago and the people did weigh-in on this topic, but the vote did fall short of the two thirds required for the constitution to be changed. The majority feels that it is important to ask the voters to once again weigh-in on this question.

Vote 13-10.

Rep. Patrick Abrami
FOR THE MAJORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

Ways and Means

CACR 1, taxes. Providing that an income tax on earned personal income shall be prohibited.
MAJORITY: OUGHT TO PASS. MINORITY: INEXPEDIENT TO LEGISLATE.

Rep. Patrick Abrami for the **Majority** of Ways and Means. This constitutional amendment concurrent resolution (CACR) prohibits the adoption of a tax on earned personal income in New Hampshire. The majority felt that it was important that this CACR be passed by the legislature, so that the question of whether this state should ever be allowed to enact an income tax be brought before all of the voters of the state. A similar CACR was passed a decade ago and the people did weigh-in on this topic, but the vote did fall short of the two thirds required for the constitution to be changed. The majority feels that it is important to ask the voters to once again weigh-in on this question. **Vote 13-10.**

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

March 11, 2021

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Minority of the Committee on Ways and Means to
which was referred CACR 1,**

**AN ACT taxes. Providing that an income tax on earned
personal income shall be prohibited. Having
considered the same, and being unable to agree with
the Majority, report with the following resolution:
RESOLVED, that it is INEXPEDIENT TO LEGISLATE.**

Rep. Richard Ames

FOR THE MINORITY OF THE COMMITTEE

MINORITY COMMITTEE REPORT

Committee:	Ways and Means
Bill Number:	CACR 1
Title:	taxes. Providing that an income tax on earned personal income shall be prohibited.
Date:	March 11, 2021
Consent Calendar:	REGULAR
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This proposed categorical prohibition on one ill-defined object of taxation – does “earned personal income” include, for example, the earned income of a sole proprietor or the salaries of business employees that are both currently taxed under our business profits tax and our business enterprise tax? – would forever bind future legislatures and governors regardless of fiscal and socio-economic circumstances that cannot now be foreseen. Three existing provisions of the New Hampshire Constitution are sufficient to ensure, without amendment, fairness and responsibility in taxation. First, Part I, Article 12, establishes that “[e]very member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection,” and the Supreme Court in *Rollins v. City of Dover* declared that “taxes must be not merely proportional, but in due proportion, so that each individual’s just share, and no more, shall fall on him.” Second, Part II, Article 5, grants the legislature authority “to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within” the state. Our New Hampshire Supreme Court has affirmed that these two constitutional provisions “establish equality and justice as the basis of all constitutional taxation.” The third constitutional provision, Part II, Article 6, authorizes the legislature to “classify” property for purposes of taxation, a provision that conveys to the legislature, in the words of a 2008 Supreme Court decision, “broad power to declare property to be taxable or non-taxable based upon a classification of the property’s kind of use, but not based upon a classification of the property’s owners.” These existing constitutional limits on taxation set sound, sufficient, and enforceable standards for all New Hampshire taxes. The poorly defined categorical prohibition proposed by CACR 1 does not belong in our constitution. It should be rejected.

Rep. Richard Ames
FOR THE MINORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

Ways and Means

CACR 1, taxes. Providing that an income tax on earned personal income shall be prohibited.
INEXPEDIENT TO LEGISLATE.

Rep. Richard Ames for the **Minority** of Ways and Means. This proposed categorical prohibition on one ill-defined object of taxation – does “earned personal income” include, for example, the earned income of a sole proprietor or the salaries of business employees that are both currently taxed under our business profits tax and our business enterprise tax? – would forever bind future legislatures and governors regardless of fiscal and socio-economic circumstances that cannot now be foreseen. Three existing provisions of the New Hampshire Constitution are sufficient to ensure, without amendment, fairness and responsibility in taxation. First, Part I, Article 12, establishes that “[e]very member of the community has a right to be protected by it, in the enjoyment of his life, liberty, and property; he is therefore bound to contribute his share in the expense of such protection,” and the Supreme Court in *Rollins v. City of Dover* declared that “taxes must be not merely proportional, but in due proportion, so that each individual’s just share, and no more, shall fall on him.” Second, Part II, Article 5, grants the legislature authority “to impose and levy proportional and reasonable assessments, rates and taxes, upon all the inhabitants of, and residents within” the state. Our New Hampshire Supreme Court has affirmed that these two constitutional provisions “establish equality and justice as the basis of all constitutional taxation.” The third constitutional provision, Part II, Article 6, authorizes the legislature to “classify” property for purposes of taxation, a provision that conveys to the legislature, in the words of a 2008 Supreme Court decision, “broad power to declare property to be taxable or non-taxable based upon a classification of the property’s kind of use, but not based upon a classification of the property’s owners.” These existing constitutional limits on taxation set sound, sufficient, and enforceable standards for all New Hampshire taxes. The poorly defined categorical prohibition proposed by CACR 1 does not belong in our constitution. It should be rejected.

Original: House Clerk

Cc: Committee Bill File

Voting Sheets

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on Bill # CACR 1

BILL TITLE: This constitutional amendment concurrent resolution prohibits the adoption of a tax on earned personal income in New Hampshire.

DATE: March 2, 2021

LOB ROOM: remote via Zoom

MOTION: (Please check one box)

- OTP, ITL, Retain (1st year), Adoption of Amendment #, Interim Study (2nd year)

Moved by Rep. Abrami Seconded by Rep. Bershtein Vote: 13-10

MOTION: (Please check one box)

- OTP, OTP/A, ITL, Retain (1st year), Adoption of Amendment #, Interim Study (2nd year)

Moved by Rep. Seconded by Rep. Vote:

MOTION: (Please check one box)

- OTP, OTP/A, ITL, Retain (1st year), Adoption of Amendment #, Interim Study (2nd year)

Moved by Rep. Seconded by Rep. Vote:

CONSENT CALENDAR: YES NO n/a

Minority Report? Yes No If yes, author, Rep: Ames Motion: ITL

Alan Bershtein

Respectfully submitted:

Rep Alan Bershtein, Clerk



**STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK
2021 Session - Ways and Means**

Roll Call Committee Registers Report

This constitutional amendment concurrent resolution prohibits the adoption of a tax on earned personal income in New Hampshire.

Bill #	CACR1
Motion	OTP
Amendment #	
Exec Session Date	03/02/21
Consent Calendar?	No

Member	Moved / Seconded	Yea	Nay	NV
Major, Norman L. [Chairman]		X		
Abrami, Patrick F. [Vice Chairman]	Motion	X		
Wayne McDonald (for Mary Griffin)		X		
Ulery, Jordan G.		X		
Ober, Russell T.		X		
Bershtein, Alan [Clerk]	Second	X		
Doucette, Fred G.		X		
Elliott, Robert J.		X		
Janigian, John C.		X		
Nunez, Hershel		X		
Baxter, Tim		X		
Spilsbury, Walter		X		
Tudor, Paul D.		X		
Almy, Susan W.			X	
Ames, Richard			X	
Southworth, Thomas L.			X	
Malloy, Dennis J.				X
Schamberg, Thomas C.			X	
Tucker, Edith M.			X	
Gomarlo, Jennie R.			X	
Loughman, Tom J.			X	
Gourgue, Amanda L.			X	
Hakken-Phillips, Mary A.			X	
Murphy, James Michael			X	
Total Vote		13	10	1

Respectfully Submitted,
Alan Bershtein, Clerk

Public Hearing

House Committee on Ways and Means
Public Hearing on: CACR 1

RELATING TO: taxes.

PROVIDING THAT: an income tax on earned personal income shall be prohibited.

Date:	February 11, 2021
LOB Room:	remote via Zoom
Time Public Hearing Called to Order:	3:38 PM
Time Public Hearing Adjourned:	3:44 PM

Committee Members: Reps. Major, Abrami, Bershtein, M. Griffin, Ulery, R. Ober, Doucette, Elliott, Janigian, Nunez, Baxter, Spilsbury, Tudor, Almy, Ames, Southworth, Malloy, Schamberg, Tucker, Gomarolo, Loughman, Gourgue, Hakken-Phillips and Murphy

SPONSORS: Rep. Harrington, Straf. 3; Rep. Potucek, Rock. 6; Rep. Torosian, Rock. 14;
Rep. Aron, Sull. 7

TESTIMONY

Michael Harrington, Sponsor:

- Introduced the bill
- NH has fared well over the past 200 years w/o an income tax.
- Additionally, NH has withstood COVID challenges better than other states because we don't have an income tax.
- Let's put this in the Constitution.
- Abrami - Q: Wouldn't a vote of the people be a real time poll of their appetite for an income tax? A: Yes, let the people speak.
- Tucker: Q: How will we pay for education? A: I don't know, but let's allow the people to decide.

House Remote Testify

Ways and Means Committee Testify List for Bill CACR1 on 2021-02-11

Support: 20 Oppose: 96 Neutral: 0 Total to Testify: 0

<u>Name</u>	<u>Email Address</u>	<u>Phone</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Signed Up</u>
Potucek, John	potucek1@comcast.net	603.432.9049	An Elected Official	Myself	Support	No	1/28/2021 8:46 AM
Beaulieu, Malcolm	malcolm.beaulieu@gmail.com	603.296.5287	A Member of the Public	Myself	Support	No	2/1/2021 11:30 AM
Lord, Kit	kitlord@yahoo.com	603.942.5374	A Member of the Public	Myself	Support	No	2/1/2021 4:26 PM
Davis, Johnna	jdavis@metrocast.net	603.455.9032	A Member of the Public	Myself	Oppose	No	2/3/2021 5:20 AM
Westlake, Jane	janewestlake57@gmail.com	603.219.6594	A Member of the Public	Myself	Oppose	No	2/3/2021 8:37 AM
Chase, Valerie	valeriechase@gmail.com	603.738.5436	A Member of the Public	Myself	Oppose	No	2/3/2021 9:00 AM
Pillsbury, Jane	Jane_pillsbury@yahoo.com	603.530.6229	A Member of the Public	Myself	Oppose	No	2/3/2021 9:23 AM
Lloyd, Sheridan	sheridan.lloyd@myfairpoint.net	603.436.5850	A Member of the Public	Myself	Support	No	2/4/2021 12:26 PM
Pedersen, Michael	PedersenUSA@aim.com	603.801.0878	An Elected Official	Hillsborough 32	Oppose	No	2/5/2021 8:57 PM
McWilliams, Rebecca	rebecca.mcwilliams@leg.state.nh.us	603.227.6494	An Elected Official	Merrimack 27	Oppose	No	2/5/2021 10:42 PM
Tentarelli, Elizabeth	liz6@kenliz.net	603.763.9296	A Member of the Public	Myself	Oppose	No	2/6/2021 1:04 PM
Ellis, Donna	donna.ellis@state.nh.us	3325266	An Elected Official	Myself	Oppose	No	2/6/2021 3:26 PM
Hamer, Heidi	hhamer59@aol.com	603.625.4895	An Elected Official	Myself	Oppose	No	2/6/2021 6:57 PM
Chase, Wendy	wendy.chase@leg.state.nh.us	603.319.7259	An Elected Official	Myself	Support	No	2/7/2021 1:33 PM
Fordey, Nicole	nikkif610@gmail.com	516.318.2296	A Member of the Public	Myself	Oppose	No	2/7/2021 12:28 PM
Bouchard, Donald	donaldbouchard@gmail.com	603.622.0388	An Elected Official	Myself	Oppose	No	2/7/2021 12:57 PM
Blanchard, Sandra	sandyblanchard3@gmail.com	603.724.3768	A Member of the Public	Myself	Oppose	No	2/7/2021 7:39 PM
Silber, Rep Norm	njs@silbersnh.com	603.293.0565	An Elected Official	Myself	Support	No	2/7/2021 9:34 PM
Spencer, Louise	kentstusa@aol.com	603.491.1795	A Member of the Public	Myself	Oppose	No	2/7/2021 10:19 PM
Spencer, Rob	kentstusa@aol.com	603.555.5555	A Member of the Public	Myself	Oppose	No	2/7/2021 10:20 PM
Damon, Claudia	cordsdamon@gmail.com	603.226.4561	A Member of the Public	Myself	Oppose	No	2/7/2021 11:18 PM
Larson, Ruth	ruthlarson@msn.com	603.364.4003	A Member of the Public	Myself	Oppose	No	2/8/2021 12:41 AM
Torpey, Jeanne	jtorp51@comcast.net	603.493.8262	A Member of the Public	Myself	Oppose	No	2/8/2021 5:54 AM
Garen, June	jzanesgaren@gmail.com	603.393.8134	A Member of the Public	Myself	Oppose	No	2/8/2021 7:22 AM
Layon, Erica	erica.layon@leg.state.nh.us	603.479.9595	An Elected Official	Rockingham 6	Support	No	2/8/2021 9:45 AM
Straiton, Marie	m.straiton@comcast.net	603.496.2717	A Member of the Public	Myself	Oppose	No	2/8/2021 10:04 AM
Bartlett, Rep Christy	christydbartlett@gmail.com	603.717.8151	An Elected Official	Merrimack 19	Oppose	No	2/8/2021 10:12 AM
Dontonville, Roger	rdontonville@gmail.com	603.632.7719	An Elected Official	Myself	Oppose	No	2/8/2021 10:29 AM

Frost, Sherry	sherry.frost@leg.state.nh.us	978.255.3924	An Elected Official	Myself	Oppose	No	2/8/2021 10:37 AM
Harriott-Gathright, Linda	linda.HarriottGathright@leg.state.nh.us	603.880.4537	An Elected Official	Constituents	Oppose	No	2/8/2021 11:29 AM
Mattlage, Linda	l.mattlage@gmail.com	603.496.0172	A Member of the Public	Myself	Oppose	No	2/8/2021 12:43 PM
Anderson, Keryn	kerynlanderson@gmail.com	603.731.6425	A Member of the Public	Myself	Oppose	No	2/8/2021 1:15 PM
Hincks, Juli	jhincks@mac.com	603.306.2136	A Member of the Public	Myself	Oppose	No	2/8/2021 1:28 PM
hatch, sally	sallyhatch@comcast.net	603.724.7448	A Member of the Public	Myself	Oppose	No	2/8/2021 2:29 PM
Koch, Helmut	helmut.koch.2001@gmail.com	603.491.3306	A Member of the Public	Myself	Oppose	No	2/8/2021 3:16 PM
Telerski, Laura	Laura.Telerski@Leg.State.NH.US	603.320.3957	An Elected Official	Hillsborough 35	Oppose	No	2/8/2021 3:23 PM
Perencevich, Ruth	rperence@comcast.net	603.225.7641	A Member of the Public	Myself	Oppose	No	2/8/2021 5:03 PM
Corell, Elizabeth	Elizabeth.j.corell@gmail.com	603.545.9091	A Member of the Public	Myself	Oppose	No	2/8/2021 5:24 PM
Fargo, Kristina	Kristina.Fargo@leg.state.nh.us	603.953.3561	An Elected Official	Myself	Oppose	No	2/8/2021 7:12 PM
Lane, Connie	connie.lane@leg.state.nh.us	603.491.7379	An Elected Official	Merrimack	Oppose	No	2/8/2021 7:44 PM
Rettew, Annie	abrettew@gmail.com	603.651.7000	A Member of the Public	Myself	Oppose	No	2/8/2021 8:11 PM
Richman, Susan	susan7richman@gmail.com	603.343.6314	A Member of the Public	Myself	Oppose	No	2/8/2021 8:22 PM
Schuett, Dianne	dianne.schuett@leg.state.nh.us	603.224.0314	An Elected Official	Merrimack County, Dist. 20	Oppose	No	2/8/2021 9:07 PM
Parshall, Lucius	lucius.parshall@leg.state.nh.us	603.876.3696	An Elected Official	Myself	Oppose	No	2/8/2021 11:05 PM
Hackmann, Kent	hackmann@uidaho.edu	603.934.3225	A Member of the Public	Myself	Oppose	No	2/9/2021 9:48 AM
Taylor, Gale	galeforcefacilitators@gmail.com	603.321.7160	A Member of the Public	Myself	Oppose	No	2/9/2021 10:40 AM
Koch, Laurie	kochlj@aol.com	603.491.2000	A Member of the Public	Myself	Oppose	No	2/9/2021 10:54 AM
Robinson, Ellis	ellismmrobinson@gmail.com	239.470.1092	A Member of the Public	Myself	Oppose	No	2/9/2021 11:39 AM
Hinebauch, Mel	melhinebauch@gmail.com	603.224.4866	A Member of the Public	Myself	Oppose	No	2/9/2021 11:47 AM
Rich, Cecilia	ceciliarich@hotmail.com	603.380.8679	An Elected Official	Myself	Oppose	No	2/9/2021 12:09 PM
Booras, Efstathia	efstathia.booras@leg.state.nh.us	603.595.7699	An Elected Official	Constituents	Oppose	No	2/9/2021 12:13 PM
Stevens, Representative Deb	debstevens4ward7@gmail.com	603.820.0866	An Elected Official	Nashua Ward 7 Hillsborough 34	Oppose	No	2/9/2021 2:17 PM
WOODS, GARY	gwpop054@gmail.com	603.228.3827	An Elected Official	Myself	Oppose	No	2/9/2021 3:16 PM
Ballentine, John M	mikeb@btine.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 6:24 PM
Oxenham, Evan	evan.oxenham@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 6:50 PM
Flammer, Yadin	yadinflammer@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 7:39 PM
Glass, Jonathan	Jglass1063@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 8:15 PM
Crandell-Glass, Jane	Bostonjane@me.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 8:18 PM
Storrs, Caroline	pcstorrs@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 9:12 PM
Wood, Carole	Cadawood@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 9:43 PM
Caplan, Tony	anthonycaplan1@gmail.com	111.111.1111	An Elected Official	Merrimack, 6	Oppose	No	2/10/2021 7:38 AM
Harvey, Suzanne	suzhar@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 7:49 AM
Smith, Sara	sara.rose.ssmith@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:26 AM
House, Don	donhouse@metrocast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:52 AM

Frey, Gina	ginagfrey@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:19 AM
See, Alvin	absee@4Liberty.net	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 11:46 PM
Grassie, Chuck	chuck.grassie@leg.state.nh.us	111.111.1111	An Elected Official	Strafford 11	Oppose	No	2/10/2021 11:48 PM
Stinson, Ben	benrkstinson@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 12:46 AM
Rathbun, Eric	ericrathbun@gmail.com	111.111.1111	A Member of the Public	Myself	Support	No	2/11/2021 1:48 AM
Myers, Patrice	2009awsn@gnail.com	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 9:27 AM
Healey, Barbara	Barbara3821@aol.com	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 9:36 AM
Frey, Kevin	kevfrey@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 10:02 AM
Istel, Claudia	claudia@sover.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 10:05 AM
Coakley, Susan	scoakley@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 10:42 AM
Connolly, Brenna	connolly.brenna@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 11:31 AM
Knox, Elizabeth	elizknox43@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 11:33 AM
Lindpaintner, Lyn	lynlin@bluewin.ch	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 11:56 AM
Pinkson, Briane	briane@hitchcock.org	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 12:28 PM
demark, richard	demarknh114@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 1:08 PM
Mooney, Bridget	bridget@moonchick.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 2:11 PM
Pimentel, Rod	Rod.pimentel@leg.state.nh.us	111.111.1111	An Elected Official	Myself	Oppose	No	2/10/2021 2:21 PM
Irwin, Virginia	bidy.irwin@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 2:55 PM
Cutting, Sarah	scutting@sau4.org	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 3:11 PM
Goldwater, Catherine	cathy.goldwater@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 4:09 PM
Orkin, Susan	susanorkin@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 6:33 PM
Abramson, Max	Max.Abramson@leg.state.nh.us	111.111.1111	An Elected Official	Myself	Support	No	2/10/2021 6:36 PM
Falk, Cheri	Falk.cj@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 6:41 PM
Dutzy, Sherry	sherry.dutzy@leg.state.nh.us	111.111.1111	An Elected Official	Myself	Oppose	No	2/10/2021 6:45 PM
Platt, Elizabeth-Anne	lizanneplatt09@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:01 PM
Ingraham, Sheryl	sheryl.ingraham@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:04 PM
Brennan, Nancy	burningnan14@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:05 PM
Petrucelli, Maxine	maxinepet@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:06 PM
Petrucelli, Charles	chasmxpet@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:07 PM
Mennella, Alexandra	amennella1@protonmail.com	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 9:24 PM
Gordon, Laurie	Lmgord23@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:33 PM
Koromilas, George	gphics@outlook.com	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 9:50 PM
Cook, Barbara D	bdc7@aol.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 10:12 PM
Thomas, Nicholas	nicholas.w.thomas@uconn.edu	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 10:16 PM
Aron, Judy	judy.aron@leg.state.nh.us	111.111.1111	An Elected Official	Myself	Support	No	2/10/2021 10:29 PM
St Germain, Diane	diane.stgermain33@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 6:54 AM
Richardson, Daniel	daniel6_22@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 8:10 AM

Gulla, Carol	crgulla@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 8:35 AM
Spielman, Kathy	jspielman@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 7:34 AM
Spielman, James	jspielman@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 7:35 AM
Howard Jr., Raymond	brhowardjr@yahoo.com	111.111.1111	An Elected Official	Myself	Support	No	2/11/2021 7:57 AM
Sylvia, Mike	mike.sylvia@leg.state.nh.us	111.111.1111	An Elected Official	Belknap 6	Support	No	2/11/2021 8:36 AM
Hepburn, Steven	stevenjhepburn@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 8:55 AM
St onge, Danielle	danielle__004@hotmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 9:10 AM
Dargie, Paul	pauldargie@gmail.com	111.111.1111	An Elected Official	Myself	Oppose	No	2/11/2021 9:40 AM
Aronson, Laura	laura@mlans.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 10:03 AM
Hamblet, Joan	joan.hamblet@leg.state.nh.us	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 10:24 AM
Bixby, Peter	peterbixbynhhouse@comcast.net	111.111.1111	An Elected Official	Myself	Oppose	No	2/11/2021 11:10 AM
Kowalski, Carol	carol@kaszeta.org	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 12:25 PM
Chadwick, Ray	rfchadwick@juno.com	111.111.1111	A Member of the Public	Myself	Support	No	2/11/2021 12:39 PM
barnes, ken	kbarnes@kenbarneslaw.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 3:02 PM
Axelman, Elliot	aluxelman@gmail.com	111.111.1111	A Member of the Public	Myself	Support	No	2/11/2021 1:24 PM

Testimony

Bill as
Introduced

CACR 1 - AS INTRODUCED

2021 SESSION

21-0030
06/05

CONSTITUTIONAL AMENDMENT
CONCURRENT RESOLUTION **1**

RELATING TO: taxes.

PROVIDING THAT: an income tax on earned personal income shall be prohibited.

SPONSORS: Rep. Harrington, Straf. 3; Rep. Potucek, Rock. 6; Rep. Torosian, Rock. 14;
Rep. Aron, Sull. 7

COMMITTEE: Ways and Means

ANALYSIS

This constitutional amendment concurrent resolution prohibits the adoption of a tax on earned personal income in New Hampshire.

.....

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 Twenty One

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: taxes.

PROVIDING THAT: an income tax on earned personal income shall be prohibited.

Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:

1 I. That the second part of the constitution be amended by inserting after article 6-b the
2 following new article:

3 [Art.] 6-c. [Income Tax Prohibited.] The General Court is prohibited from adopting a tax on
4 earned personal income.

5 II. That the above amendment proposed to the constitution be submitted to the qualified
6 voters of the state at the state general election to be held in November, 2022.

7 III. That the selectmen of all towns, cities, wards and places in the state are directed to
8 insert in their warrants for the said 2022 election an article to the following effect: To decide
9 whether the amendments of the constitution proposed by the 2021 session of the general court shall
10 be approved.

11 IV. That the wording of the question put to the qualified voters shall be:
12 "Are you in favor of amending the second part of the constitution by inserting after article 6-b a new
13 article to read as follows:

14 [Art.] 6-c. [Income Tax Prohibited.] The General Court is prohibited from adopting a tax on
15 earned personal income."

16 V. That the secretary of state shall print the question to be submitted on a separate ballot or
17 on the same ballot with other constitutional questions. The ballot containing the question shall
18 include 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in
19 either of the squares, the ballot shall not be counted on the question. The outside of the ballot shall
20 be the same as the regular official ballot except that the words "Questions Relating to Constitutional
21 Amendments proposed by the 2021 General Court" shall be printed in bold type at the top of the
22 ballot.

23 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it
24 becomes effective when the governor proclaims its adoption.

25 VII. Voters' Guide.

26 AT THE PRESENT TIME, the state legislature has the authority to adopt a tax on
27 earned personal income.

28 IF THE AMENDMENT IS ADOPTED, the state legislature will be prohibited from

CACR 1 - AS INTRODUCED
- Page 2 -

- 1 adopting a tax on earned personal income.