

Committee Report

REGULAR CALENDAR

March 11, 2021

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Majority of the Committee on Ways and Means to
which was referred CACR 2,**

**AN ACT taxes. Providing that any broad-based sales
tax shall be prohibited. Having considered the same,
report the same with the recommendation that the bill
OUGHT TO PASS.**

Rep. Alan Bershtein

FOR THE MAJORITY OF THE COMMITTEE

**MAJORITY
COMMITTEE REPORT**

Committee:	Ways and Means
Bill Number:	CACR 2
Title:	taxes. Providing that any broad-based sales tax shall be prohibited.
Date:	March 11, 2021
Consent Calendar:	REGULAR
Recommendation:	OUGHT TO PASS

STATEMENT OF INTENT

Passage of this constitutional amendment concurrent resolution (CACR) would afford New Hampshire voters the opportunity to decide for themselves on Election Day if New Hampshire should prohibit the adoption of any broad-based sales tax that was not in effect as of January 1, 2021. A majority of the committee affirmed their belief that voters should have a voice as to whether a broad-based sales tax is appropriate for the Granite State. The absence of a broad-based sales tax enables New Hampshire businesses, and the families they support, to enjoy an important competitive advantage over neighboring states. This CACR would allow voters to decide at the ballot box if this vital element of the New Hampshire advantage should be enshrined in our state's constitution.

Vote 13-10.

Rep. Alan Bershtein
FOR THE MAJORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

Ways and Means

CACR 2, taxes. Providing that any broad-based sales tax shall be prohibited. **MAJORITY: OUGHT TO PASS. MINORITY: INEXPEDIENT TO LEGISLATE.**

Rep. Alan Bershtein for the **Majority** of Ways and Means. Passage of this constitutional amendment concurrent resolution (CACR) would afford New Hampshire voters the opportunity to decide for themselves on Election Day if New Hampshire should prohibit the adoption of any broad-based sales tax that was not in effect as of January 1, 2021. A majority of the committee affirmed their belief that voters should have a voice as to whether a broad-based sales tax is appropriate for the Granite State. The absence of a broad-based sales tax enables New Hampshire businesses, and the families they support, to enjoy an important competitive advantage over neighboring states. This CACR would allow voters to decide at the ballot box if this vital element of the New Hampshire advantage should be enshrined in our state's constitution. **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 2,**

**AN ACT taxes. Providing that any broad-based sales
tax 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 2
Title:	taxes. Providing that any broad-based sales tax shall be prohibited.
Date:	March 11, 2021
Consent Calendar:	REGULAR
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This constitutional amendment concurrent resolution (CACR) would prohibit adoption of “any broad-based sales tax not in effect as of January 1, 2021.” But there is ambiguity in this proposed prohibition. What exactly is a “broad-based sales tax?” A 2017 Tax Foundation report suggested, for example, that the typical state sales tax with exemptions for groceries or services or clothing is not “broad-based” so would not be covered by the CACR prohibition. Do we really want to foster litigation over such a threshold issue? Do we really want such a poorly defined categorical prohibition to 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 this CACR does not belong in our constitution. It should be rejected.

Rep. Richard Ames
FOR THE MINORITY

Original: House Clerk
Cc: Committee Bill File

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

Ways and Means

CACR 2, taxes. Providing that any broad-based sales tax shall be prohibited. **INEXPEDIENT TO LEGISLATE.**

Rep. Richard Ames for the **Minority** of Ways and Means. This constitutional amendment concurrent resolution (CACR) would prohibit adoption of “any broad-based sales tax not in effect as of January 1, 2021.” But there is ambiguity in this proposed prohibition. What exactly is a “broad-based sales tax?” A 2017 Tax Foundation report suggested, for example, that the typical state sales tax with exemptions for groceries or services or clothing is not “broad-based” so would not be covered by the CACR prohibition. Do we really want to foster litigation over such a threshold issue? Do we really want such a poorly defined categorical prohibition to 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 this CACR 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 2

BILL TITLE: This constitutional amendment concurrent resolution prohibits the adoption of any broad-based sales tax in New Hampshire not in effect as of January 1, 2021.

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. Bershtein Seconded by Rep. Doucette 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: 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 any broad-based sales tax in New Hampshire not in effect as of January 1, 2021.

Bill #	CACR 2
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]		X		
Wayne McDonald (for Mary Griffin)		X		
Ulery, Jordan G.		X		
Ober, Russell T.		X		
Bershtein, Alan [Clerk]	Motion	X		
Doucette, Fred G.	Second	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 2

RELATING TO: taxes.

PROVIDING THAT: any broad-based sales tax shall be prohibited.

Date:	February 11, 2021
LOB Room:	remote via Zoom
Time Public Hearing Called to Order:	3:34PM
Time Public Hearing Adjourned:	3:49 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. Greene, Hills. 37;
Rep. Torosian, Rock. 14; Rep. Wuelper, Straf. 3; Rep. Aron, Sull. 7

TESTIMONY

Rep. Harrington (Sponsor)

- Introduced the bill
- Let the people decide if we should put this in the Constitution.
- Almy: Q: Would this apply to Rooms and Meals tax, tobacco tax, Insurance tax, and Beer Tax. A: No

House Remote Testify

Ways and Means Committee Testify List for Bill CACR2 on 2021-02-11

Support: 18 Oppose: 92 Neutral: 0 Total to Testify: 1

<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>
Myers, Patrice	2009awsn@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	Yes (0m)	2/10/2021 9:30 AM
Healey, Barbara	Barbara3821@aol.com	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 9:37 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 10:06 AM
Connolly, Brenna	connolly.brenna@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 11:32 AM
Knox, Elizabeth	elizknox43@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 11:34 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 1:09 PM
Richardson, Daniel	daniel6_22@comcast.net	111.111.1111	A Member of the Public	Myself	Support	No	2/10/2021 2:09 PM
Mooney, Bridget	bridget@moonchick.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 2:12 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	biddy.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 3:10 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 6:34 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 6:42 PM
Dutzy, Sherry	sherry.dutzy@leg.state.nh.us	111.111.1111	An Elected Official	Myself	Oppose	No	2/10/2021 6:46 PM
Platt, Elizabeth-Anne	lizanneplatt09@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:02 PM
Ingraham, Sheryl	sheryl.ingraham@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:05 PM
Brennan, Nancy	burningnan14@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:06 PM
Petrucelli, Maxine	maxinepet@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:08 PM
Petrucelli, Charles	chasmxpet@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 9:09 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 9:35 PM
Cook, Barbara D	bdc7@aol.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 10:12 PM
Aron, Judy	judy.aron@leg.state.nh.us	111.111.1111	An Elected Official	Myself	Support	No	2/10/2021 10:30 PM

St Germain, Diane	diane.stgermain33@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 6:55 AM
Spielman, Kathy	jspielman@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 7:36 AM
Spielman, James	jspielman@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 7:36 AM
Howard Jr., Raymond	brhowardjr@yahoo.com	111.111.1111	An Elected Official	Myself	Support	No	2/11/2021 7:55 AM
Nardino, Marie	mdnardino@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 8:02 AM
Gulla, Carol	crgulla@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 8:36 AM
Sylvia, Mike	mike.sylvia@leg.state.nh.us	111.111.1111	An Elected Official	Belknap 6	Support	No	2/11/2021 8:38 AM
Hepburn, Steven	stevenjhepburn@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 8:54 AM
St onge, Danielle	danielle__004@hotmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 9:11 AM
Dargie, Paul	pauldargie@gmail.com	111.111.1111	An Elected Official	Myself	Oppose	No	2/11/2021 9:40 AM
Bixby, Peter	peterbixbynhhouse@comcast.net	111.111.1111	An Elected Official	Myself	Oppose	No	2/11/2021 11:13 AM
Aronson, Laura	laura@mlans.net	111.111.1111	A Member of the Public	Myself	Support	No	2/11/2021 10:05 AM
Hamblet, Joan	joan.hamblet@leg.state.nh.us	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 10:26 AM
Kowalski, Carol	carol@kaszeta.org	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 12:26 PM
barnes, ken	kbarnes@kenbarneslaw.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/11/2021 3:03 PM
Chadwick, Ray	rfchadwick@juno.com	111.111.1111	A Member of the Public	Myself	Support	No	2/11/2021 1:23 PM
Axelman, Elliot	aluxelman@gmail.com	111.111.1111	A Member of the Public	Myself	Support	No	2/11/2021 1:24 PM
Potucek, John	potucek1@comcast.net	603.432.9049	An Elected Official	Myself	Support	No	1/28/2021 8:47 AM
Beaulieu, Malcolm	malcolm.beaulieu@gmail.com	603.296.5287	A Member of the Public	Myself	Support	No	2/1/2021 11:28 AM
Lord, Kit	kitlord@yahoo.com	603.942.5374	A Member of the Public	Myself	Oppose	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 5:22 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 9:01 AM
Lloyd, Sheridan	sheridan.lloyd@myfairpoint.net	603.436.5850	A Member of the Public	Myself	Support	No	2/4/2021 12:30 PM
Pedersen, Michae	PedersenUSA@aim.com	603.801.0878	An Elected Official	Hillsborough 32	Oppose	No	2/5/2021 8:59 PM
Ellis, Donna	donna.ellis@state.nh.us	3325266	An Elected Official	Myself	Oppose	No	2/6/2021 3:27 PM
Hamer, Heidi	hhamer59@aol.com	603.625.4895	An Elected Official	Myself	Oppose	No	2/6/2021 6:58 PM
Chase, Wendy	wendy.chase@leg.state.nh.us	603.319.7259	An Elected Official	Myself	Oppose	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	donaldjbouchard@gmail.com	603.622.0388	An Elected Official	Myself	Oppose	No	2/7/2021 12:58 PM
Blanchard, Sandra	sandyblanchard3@gmail.com	603.724.3768	A Member of the Public	Myself	Oppose	No	2/7/2021 7:40 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 10:20 PM
Spencer, Rob	kentstusa@aol.com	603.555.5555	A Member of the Public	Myself	Oppose	No	2/7/2021 10:21 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 12:42 AM
Torpey, Jeanne	jtorp51@comcast.net	603.493.8262	A Member of the Public	Myself	Oppose	No	2/8/2021 5:55 AM

Layon, Erica	erica.layon@leg.state.nh.us	603.479.9595	An Elected Official	Myself	Support	No	2/8/2021 9:45 AM
Garen, June	jzanesgaren@gmail.com	603.393.8134	A Member of the Public	Myself	Oppose	No	2/8/2021 7:23 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 10:30 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	My Constituents	Oppose	No	2/8/2021 11:30 AM
Barry, Curtis	curtis@barrygr.com	603.496.4564	A Lobbyist	NH Retail Association	Support	No	2/8/2021 12:36 PM
Mattlage, Linda	l.mattlage@gmail.com	603.496.0172	A Member of the Public	Myself	Oppose	No	2/8/2021 12:44 PM
Anderson, Keryn	kerynlanderson@gmail.com	603.731.6425	A Member of the Public	Myself	Oppose	No	2/8/2021 1:16 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 2:30 PM
Koch, Helmut	helmut.koch.2001@gmail.com	603.491.3306	A Member of the Public	Myself	Oppose	No	2/8/2021 3:17 PM
Telerski, Laura	Laura.Telerski@Leg.State.NH.US	603.320.3957	An Elected Official	Hillsborough 35	Oppose	No	2/8/2021 3:24 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 5:25 PM
Fargo, Kristina	Kristina.Fargo@leg.state.nh.us	603.953.3561	An Elected Official	Myself	Oppose	No	2/8/2021 7:13 PM
Lane, Connie	connie.lane@leg.state.nh.us	603.491.7379	An Elected Official	Merrimack 12	Oppose	No	2/8/2021 7:45 PM
Rettew, Annie	abrettew@gmail.com	603.651.7000	A Member of the Public	Myself	Oppose	No	2/8/2021 8:12 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 9:08 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 9:49 AM
Taylor, Gale	galeforcefacilitators@gmail.com	603.321.7160	A Member of the Public	Myself	Oppose	No	2/9/2021 10:41 AM
Koch, Laurie	kochlj@aol.com	603.491.2000	A Member of the Public	Myself	Oppose	No	2/9/2021 10:55 AM
Robinson, Ellis	ellismmrobinson@gmail.com	239.470.1092	A Member of the Public	Myself	Oppose	No	2/9/2021 11:38 AM
Hinebauch, Mel	melhinebauch@gmail.com	604.224.4866	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 12:10 PM
Booras, Efstathia	efstathia.booras@leg.state.nh.us	603.595.7699	An Elected Official	Constituents	Oppose	No	2/9/2021 12:14 PM
Stevens, Representative Deb	debstevens4ward7@gmail.com	603.820.0866	An Elected Official	Nashua Ward 7 Hillsborough 34	Oppose	No	2/9/2021 2:18 PM
WOODS, GARY	gwpop054@gmail.com	603.228.3827	An Elected Official	Myself	Oppose	No	2/9/2021 3:16 PM
Oxenham, Evan	evan.oxenham@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 6:51 PM
Flammer, Yadin	yadinflammer@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 7:40 PM
Storrs, Caroline	pcstorrs@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 9:14 PM
Wood, Carole	Cadawood@comcast.net	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 9:45 PM
Cantlin, Mary	k_9limo@me.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/9/2021 10:21 PM

Caplan, Tony	anthonycaplan1@gmail.com	111.111.1111	An Elected Official	Merrimack, 6	Oppose	No	2/10/2021 7:39 AM
Harvey, Suzanne	suzhar@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 7:50 AM
Smith, Sara	sara.rose.ssmith@gmail.com	111.111.1111	A Member of the Public	Myself	Oppose	No	2/10/2021 8:28 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 11:47 PM
Grassie, Chuck	chuck.grassie@leg.state.nh.us	111.111.1111	An Elected Official	Strafford 11	Oppose	No	2/10/2021 11:50 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 1:49 AM

Testimony

Archived: Friday, March 5, 2021 10:40:35 AM
From: [P Myers](#)
Sent: Wednesday, February 10, 2021 9:42:24 AM
To: [~House Ways & Means Committee](#)
Subject: CACR2
Importance: Normal

To the Honorable Members of the HWAM Committee,

Thank you for your dedication to the State of NH!

I am opposed to most taxes; however, a sales tax is the most equitable tax we could have. Everyone buys things. So no one could avoid paying their taxes.

Property taxes, on the other hand, are one of the most unjust forms of taxation. They were instituted because they can be taxed over and over, and those taxes raised by the simple act of reassessment. May I suggest a bill to eliminate property taxes?

Thank you,
Patrice Myers

Bill as
Introduced

CACR 2 - AS INTRODUCED

2021 SESSION

21-0022
06/08

CONSTITUTIONAL AMENDMENT
CONCURRENT RESOLUTION **2**

RELATING TO: taxes.

PROVIDING THAT: any broad-based sales tax shall be prohibited.

SPONSORS: Rep. Harrington, Straf. 3; Rep. Potucek, Rock. 6; Rep. Greene, Hills. 37; Rep. Torosian, Rock. 14; Rep. Wuelper, Straf. 3; Rep. Aron, Sull. 7

COMMITTEE: Ways and Means

ANALYSIS

This constitutional amendment concurrent resolution prohibits the adoption of any broad-based sales tax in New Hampshire not in effect as of January 1, 2021.

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 Twenty One

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: taxes.

PROVIDING THAT: any broad-based sales tax 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. [Broad-Based Sales Tax Prohibited.] The General Court is prohibited from adopting
4 any broad-based sales tax not in effect as of January 1, 2021.

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. [Broad-Based Sales Tax Prohibited.] The General Court is prohibited from adopting
15 any broad-based sales tax not in effect as of January 1, 2021."

16 V. That the secretary of state shall print the question to be submitted on a separate ballot or on
17 the same ballot with other constitutional questions. The ballot containing the question shall include
18 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in either
19 of the squares, the ballot shall not be counted on the question. The outside of the ballot shall be the
20 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 broad-
27 based sales tax.

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

CACR 2 - AS INTRODUCED

- Page 2 -

- 1 adopting any broad-based sales tax that was not in effect as of January 1, 2021.