

Committee Report

CONSENT CALENDAR

April 21, 2021

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Committee on Children and Family Law to which
was referred SB 16,**

**AN ACT amending the alimony statute due to changes
in federal tax law. Having considered the same, report
the same with the recommendation that the bill OUGHT
TO PASS.**

Rep. Debra DeSimone

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	Children and Family Law
Bill Number:	SB 16
Title:	amending the alimony statute due to changes in federal tax law.
Date:	April 21, 2021
Consent Calendar:	CONSENT
Recommendation:	OUGHT TO PASS

STATEMENT OF INTENT

This bill simply revises the formula for term alimony due to changes in the Federal tax guidelines.

Vote 14-0.

Rep. Debra DeSimone
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Children and Family Law

SB 16, amending the alimony statute due to changes in federal tax law. **OUGHT TO PASS.**

Rep. Debra DeSimone for Children and Family Law. This bill simply revises the formula for term alimony due to changes in the Federal tax guidelines. **Vote 14-0.**

Original: House Clerk

Cc: Committee Bill File

Voting Sheets

HOUSE COMMITTEE ON CHILDREN AND FAMILY LAW

EXECUTIVE SESSION on SB 16

BILL TITLE: amending the alimony statute due to changes in federal tax law.

DATE: April 21, 2021

LOB ROOM: remote

MOTIONS: OUGHT TO PASS

Moved by Rep. DeSimone

Seconded by Rep. Belanger

Vote: 14-0

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep Caroletta Alicea, Clerk



2021 SESSION

Children and Family Law

Bill #: SB 116 Motion: OTD AM #: _____ Exec Session Date: 4-21-2021

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Rice, Kimberly A. Chairman	2		
DeSimone, Debra L. Vice Chairman	1		
Yokela, Josh S.	3		
Lewicke, John	4		
Belanger, Cody M.	5		
Cross, Kenna E.	X		
Litchfield, Melissa A.	6		
Smith, Denise M.	7		
Long, Patrick T.	8		
Alicea, Caroletta C. Clerk	9		
Grossman, Gaby M.	10		
Levesque, Cassandra N.	11		
Wazir, Safiya	12		
Petrigno, Peter	13		
Altschiller, Debra	14		
TOTAL VOTE:	14	0	

Public Hearing

HOUSE COMMITTEE ON CHILDREN AND FAMILY LAW

PUBLIC HEARING ON SB 16

BILL TITLE: amending the alimony statute due to changes in federal tax law.

DATE: April 21, 2021

LOB ROOM: remote **Time Public Hearing Called to Order:** 10:06 a.m.

Time Adjourned: 10:18 a.m.

Committee Members: Reps. Rice, DeSimone, Alicea, Yokela, Lewicke, Belanger, Cross, Litchfield, D. Smith, Long, Grossman, Levesque, Wazir, Petrigno and Altschiller

Bill Sponsors:
Sen. Carson

TESTIMONY

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

* Grant Bosse - Majority policy director here for Senator Sharon Carson. We are back at it this year.

Marilyn Mahoney - speaking for Alimony working group. Provides a window with people to modify using percentage on basis of tax law 23% of the difference must be made by 7/1/22. 30% alimony to affect 1/2018. Some used 35% works special circumstances. If there was unfairness the court could modify. Makes this law consistent with other laws.

Rep. Long - Would this scenario apply to any other tax law? if the tax law changes again would we have to modify it again?

M. Mahoney - Some flexibility would be granted. The court would have the ability to modify.

Respectfully submitted,

Rep. Caroletta Alicea, Clerk

House Remote Testify

Children and Family Law Committee Testify List for Bill SB16 on 2021-04-2

Support: 5 Oppose: 1 Neutral: 0 Total to Testify: 2

[Export to Excel](#)

<u>Name</u>	<u>City, State</u> <u>Email Address</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Non-Germane</u>	<u>?</u>
Carson, Sharon	Londonderry, NH deborah.chroniak@leg.state.nh.us	An Elected Official	Senate District 14 - PRIME SPONSOR	Support	Yes (5m)	No	4
Mahoney, Marilyn	Goffstown, NH marilyn.t.mahoney@gmail.com	A Member of the Public	Myself and attorneys in the Alimony Working Group	Support	Yes (5m)	No	4
Belanger, Cody	EPPING, NH Cody.belanger@leg.state.nh.us	An Elected Official	Myself	Support	No	No	4
Vogt, Robin	Portsmouth, NH robin.w.vogt@gmail.com	A Member of the Public	Myself	Oppose	No	No	4
Chase, Marissa	Manchester, NH mchase@nhaj.org	A Lobbyist	NH Association for Justice	Support	No	No	4
McKay, Cathy	Londonderry, NH cmckay@pmmlawyers.com	A Member of the Public	Myself	Support	No	No	4

Testimony

Bill as
Introduced

SB 16 - AS INTRODUCED

2021 SESSION

21-0963

05/10

SENATE BILL **16**

AN ACT amending the alimony statute due to changes in federal tax law.

SPONSORS: Sen. Carson, Dist 14

COMMITTEE: Judiciary

ANALYSIS

This bill revises the formula for term alimony because of recent changes in federal income tax law. The bill recognizes that alimony is no longer either deductible by the payor or taxable to the payee.

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

AN ACT amending the alimony statute due to changes in federal tax law.

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

1 1 Annulment, Divorce and Separation; Term Alimony. Amend the introductory paragraph of
2 RSA 458:19-a, II(a) to read as follows:

3 II.(a) The amount of a term alimony order shall be the lesser of the payee's reasonable need,
4 or a formula based on [30] 23 percent of the difference between the parties' gross incomes at the time
5 the order is created, unless the court finds that justice requires an adjustment. In making this
6 calculation, gross income as defined in RSA 458:19, V shall be:

7 2 New Subparagraph; Annulment, Divorce and Separation; Term Alimony; Formula Percentage.
8 Amend RSA 458:19-a, II to insert after subparagraph (b) the following new subparagraph:

9 (c) The formula percentage in subparagraph (a) of 23 percent is based on alimony not
10 being deductible to the payor and taxable to the payee under federal income tax law. If alimony
11 becomes deductible to the payor and taxable to the payee under federal income tax law, the formula
12 shall be based on 30 percent of the difference between the parties' gross incomes.

13 3 Annulment, Divorce and Separation; Term Alimony; Consideration of Special Circumstances;
14 Impact of Federal Tax Law. Amend RSA 458:19-a, IV(j) to read as follows:

15 (j) ***The impact of federal tax law on the parties including the allocation of***
16 ***applicable tax-related benefits.***

17 (k) Any other reason the court deems material and relevant.

18 4 New Paragraph; Alimony Modification; Effective Date. Amend RSA 458:19-aa by inserting
19 after paragraph I the following new paragraph:

20 I-a. Any modification may be retroactive as the parties may agree. If contested, an alimony
21 modification shall not be effective prior to the date that the notice of the petition for modification
22 was given to the other party.

23 5 New Paragraphs; Modification of Alimony Orders; Applicable Law Based on Filing Date of
24 Initial Petition For Divorce or Legal Separation. Amend RSA 458:19-aa by inserting after paragraph
25 IX the following new paragraphs:

26 X.(a)(1) The provisions of RSA 458:14, 458:19, 458:19-a, and 458:19-aa, as amended or
27 inserted by 2018, 310, shall not apply to modifications of orders in cases whose initial petition for
28 divorce or legal separation was filed prior to January 1, 2019, unless the court finds that the original
29 order:

30 (A) Was based on an agreement of the parties adopting some or all of the
31 provisions of that act; or

SB 16 - AS INTRODUCED

- Page 2 -

1 (B) Specified that the court was adopting some or all of the provisions of that act.

2 (2) Absent such a finding, modifications of these orders shall be controlled by the law
3 in effect on the date the initial petition for divorce or legal separation was filed.

4 (b) Parties to any case in which the initial petition was filed prior to January 1, 2019
5 may agree to adopt some or all of the provisions of 2018, 310:

6 (1) In the original agreement or any modification of it; or

7 (2) In modifying any court order.

8 XI. An alimony order effective on or after January 1, 2019, including one based on an
9 agreement of the parties, may be modified in accordance with RSA 458:19-a, II, without the need to
10 demonstrate the findings in RSA 458:19-a, VI, provided that:

11 (a) The alimony order was issued pursuant to RSA 458:14, 458:19, 458:19-a, and 458:19-
12 aa, as amended or inserted by 2018, 310;

13 (b) The alimony amount is greater than 23 percent of the difference in the parties gross
14 incomes as defined in RSA 458:19-a, II(a); and

15 (c) The petition for modification is filed by July 1, 2022.

16 6 Effective Date. This act shall take effect upon its passage.