

# Committee Report

# CONSENT CALENDAR

March 24, 2021

## HOUSE OF REPRESENTATIVES

### REPORT OF COMMITTEE

The Committee on Ways and Means to which was referred SB 48,

AN ACT relative to the formula used to determine current use tax rates. Having considered the same, report the same with the recommendation that the bill OUGHT TO PASS.

Rep. Walter Spilsbury

FOR THE COMMITTEE

## COMMITTEE REPORT

Committee:	<b>Ways and Means</b>
Bill Number:	<b>SB 48</b>
Title:	<b>relative to the formula used to determine current use tax rates.</b>
Date:	<b>March 24, 2021</b>
Consent Calendar:	<b>CONSENT</b>
Recommendation:	<b>OUGHT TO PASS</b>

### STATEMENT OF INTENT

The Senate passed this bill 24-0 and it was referred to the Ways and Means Committee, which unanimously concurs. Currently, the formula used by the Department of Revenue Administration to assist the current use board in their determination of current use tax is the only tax rate determination that New Hampshire law allows to be kept confidential. This bill makes a simple, direct step in the direction of transparency by requiring disclosure of that rate-setting formula. In contrast, the underlying data on private properties may still be kept confidential, consistent with shared understandings when that data was gathered. But the cash-flow based valuation formula could no longer be a secret. This affects, for example, timberlands and the ability to predict consequences of logging, where it values not the timber itself but rather the land underneath the trees that generate the timber. At hearing, no opposition to this bill was received. In the spirit of open government, we should all agree that this is the sort of formulation that should be a matter of public record and open to review.

Vote 24-0.

Rep. Walter Spilsbury  
FOR THE COMMITTEE

Original: House Clerk  
Cc: Committee Bill File

## CONSENT CALENDAR

Ways and Means

**SB 48**, relative to the formula used to determine current use tax rates. **OUGHT TO PASS.**

Rep. Walter Spilsbury for Ways and Means. The Senate passed this bill 24-0 and it was referred to the Ways and Means Committee, which unanimously concurs. Currently, the formula used by the Department of Revenue Administration to assist the current use board in their determination of current use tax is the only tax rate determination that New Hampshire law allows to be kept confidential. This bill makes a simple, direct step in the direction of transparency by requiring disclosure of that rate-setting formula. In contrast, the underlying data on private properties may still be kept confidential, consistent with shared understandings when that data was gathered. But the cash-flow based valuation formula could no longer be a secret. This affects, for example, timberlands and the ability to predict consequences of logging, where it values not the timber itself but rather the land underneath the trees that generate the timber. At hearing, no opposition to this bill was received. In the spirit of open government, we should all agree that this is the sort of formulation that should be a matter of public record and open to review. **Vote 24-0.**

Original: House Clerk

Cc: Committee Bill File

# Voting Sheets

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on Bill # SB 48

**BILL TITLE:** relative to the formula used to determine current use tax rates.

**DATE:** March 24, 2021

**LOB ROOM:** remote via Zoom

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**MOTION: (Please check one box)**

OTP                       ITL                       Retain (1<sup>st</sup> year)                       Adoption of  
Amendment # \_\_\_\_\_  
 Interim Study (2nd year)

Moved by Rep. Spilsbury                      Seconded by Rep. Scamberg                      Vote 24-0

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**MOTION: (Please check one box)**

OTP                       OTP/A                       ITL                       Retain (1<sup>st</sup> year)                       Adoption of  
Amendment #  
 Interim Study (2nd year)                      (if offered)

Moved by                      Seconded by                      Vote:

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**MOTION: (Please check one box)**

OTP                       OTP/A                       ITL                       Retain (1<sup>st</sup> year)                       Adoption of  
Amendment #  
 Interim Study (2nd year)                      (if offered)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote:

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**CONSENT CALENDAR:**    YES                       NO                       n/a

**Minority Report?**  Yes                      No                      If yes, author,                      Motion:

*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

Bill #	SB 48
Motion	OTP
Amendment #	
Exec Session Date	3/24/21
Consent Calendar?	Yes

relative to the formula used to determine current use tax rates.

Member	Motion / Seconded	Yea	Nay	NV
Patrick Abrami		X		
Lisa Post (for Mary Griffin)		X		
Jordan Ulery		X		
Russell Ober(R)		X		
Fred Doucette(R)		X		
Alan Bershtein(R)		X		
Robert Elliott(R)		X		
John Janigian(R)		X		
Hershel Nunez(R)		X		
Tim Baxter(R)		X		
Walter Spilsbury(R)	Motion	X		
Paul Tudor(R)		X		
Almy, Susan		X		
Richard Ames(D)		X		
Thomas Southworth(D)		X		
Dennis Malloy(D)		X		
Thomas Schamberg(D)	Second	X		
Edith Tucker(D)		X		
Jennie Gomarlo(D)		X		
Connie Lane (for Tom Loughman)		X		
Amanda Gourgue		X		
Mary Hakken-Phillips(D)		X		
James Murphy(D)		X		
Norman Major		X		
Total Vote		24		

Respectfully,  
Rep. Alan Bershtein, Clerk







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

Roll Call Committee Registers Report

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Exec Session Date	3/24/21
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Fred Doucette(R)		X		
Alan Bershtein(R)		X		
Robert Elliott(R)		X		
John Janigian(R)		X		
Hershel Nunez(R)		X		
Tim Baxter(R)		X		
Walter Spilsbury(R)	Motion	X		
Paul Tudor(R)		X		
Almy, Susan		X		
Richard Ames(D)		X		
Thomas Southworth(D)		X		
Dennis Malloy(D)		X		
Thomas Schamberg(D)	Second	X		
Edith Tucker(D)		X		
Jennie Gomarlo(D)		X		
Connie Lane (for Tom Loughman)		X		
Amanda Gourgue		X		
Mary Hakken-Phillips(D)		X		
James Murphy(D)		X		
Norman Major		X		
Total Vote		24		

Respectfully,  
Rep. Alan Bershtein, Clerk

# Public Hearing

House Committee on Ways and Means  
Public Hearing on: SB 48

Bill Title: relative to the formula used to determine current use tax rates.

Date: March 16, 2021  
LOB Room: remote via Zoom  
Time Public Hearing Called to Order: 11:20 AM  
Time Public Hearing Adjourned: 11:36 AM

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

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SPONSORS: Sen. Giuda, Dist 2; Sen. Birdsell, Dist 19; Sen. Gannon, Dist 23; Sen. Ricciardi, Dist 9; Sen. Daniels, Dist 11; Sen. Avard, Dist 12; Sen. Hennessey, Dist 1; Sen. Ward, Dist 8; Sen. Reagan, Dist 17; Rep. Major, Rock. 14; Rep. L. Ober, Hills. 37; Rep. Weyler, Rock. 13; Rep. Edwards, Rock. 4; Rep. Lang, Belk. 4

### TESTIMONY

Sen. Bob Giuda, An Elected Official (SD2), (Support)

- Introduced bill
- Every formula for every tax is a matter of public record...except for the formula used to determine current use tax rates.
- The Commissioner of the Dept. of Revenue also supports this bill, as it promotes transparency.
- Abrami: This is a good idea.

Jasen Stock, Lobbyist, NH Timberland Owners Association (Support)

- The formula used to determine current use tax rates should be publicly available.

Robert Johnson II, A Lobbyist, NH Farm Bureau Federation (Support)

- Current Use is an important program and deserves full transparency.
- The formula has been displayed at various meetings.

Carollynn Lear, NH Dept of Revenue (neutral)

- We worked with Sen. Guida prepared the language for this bill.

Respectfully submitted,  
Rep. Alan Bershtein, Clerk

# House Remote Testify

## Ways and Means Committee Testify List for Bill SB48 on 2021-03-16

Support: 15 Oppose: 1 Neutral: 0 Total to Testify: 3

[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>Signed Up</u>
Giuda, Bob	Warren, NH bob.giuda@leg.state.nh.us	An Elected Official	NH Senate District 2 - PRIME	Support	Yes (3m)	3/11/2021 10:57 AM
Stock, Jasen	Concord, NH jstock@nhtoa.org	A Lobbyist	NH Timberland Owners Association	Support	Yes (3m)	3/15/2021 4:07 PM
Johnson, II, Robert	Concord, NH robj@nhfarmbureau.org	A Lobbyist	NH Farm Bureau Federation	Support	Yes (2m)	3/16/2021 6:37 AM
Benvenuti, Becky	Concord, NH bbenvenuti@nhmunicipal.org	A Lobbyist	New Hampshire Municipal Association	Support	No	3/16/2021 8:12 AM
Daniels, Senator Gary	Milford, NH Gary.Daniels@leg.state.nh.us	An Elected Official	Senate District 11	Support	No	3/11/2021 7:38 AM
Birdsell, Senator Regina	Hampstead, NH regina.birdsell@leg.state.nh.us	An Elected Official	Senate District 19	Support	No	3/11/2021 8:46 AM
Ward, Senator Ruth	Stoddard, NH ruth.ward@leg.state.nh.us	An Elected Official	Senate District 8	Support	No	3/11/2021 8:47 AM
Raff, Alan	Manchester, NH araff9@gmail.com	A Member of the Public	Myself	Oppose	No	3/11/2021 10:00 AM
Hennessey, Erin	Concord, NH erin.hennessey@leg.state.nh.us	An Elected Official	SD1	Support	No	3/11/2021 1:35 PM
Ricciardi, Denise	Concord, NH denise.ricciardi@leg.state.nh.us	An Elected Official	SD9	Support	No	3/11/2021 1:36 PM
Wingate, Steve	Mirror Lake, NH stevewingate@roadrunner.com	A Member of the Public	Myself	Support	No	3/12/2021 10:58 AM
Woodward, john	fitzwilliam, NH jc@clockery.com	A Member of the Public	Myself	Support	No	3/12/2021 4:34 PM
Kingsley, Eric	South Portland, ME kingsley@inrsllc.com	A Member of the Public	Myself	Support	No	3/12/2021 10:31 AM

McGuire, Daniel	Epsom, NH danmcguire@gmail.com	A Member of the Public	myself	Support	No	3/13/2021 5:41 PM
Kudlik, Cindy	Grafton, NH cindykudlik@protonmail.com	An Elected Official	Myself	Support	No	3/14/2021 2:26 PM
Reagan, Senator John	Deerfield, NH kathryn.cummings@leg.state.nh.us	An Elected Official	Senate District 17	Support	No	3/15/2021 1:18 PM

# Testimony

Bill as  
Introduced



SB 48 - AS INTRODUCED

2021 SESSION

21-0216  
05/10

SENATE BILL **48**

AN ACT relative to the formula used to determine current use tax rates.

SPONSORS: Sen. Giuda, Dist 2; Sen. Birdsell, Dist 19; Sen. Gannon, Dist 23; Sen. Ricciardi, Dist 9; Sen. Daniels, Dist 11; Sen. Avard, Dist 12; Sen. Hennessey, Dist 1; Sen. Ward, Dist 8; Sen. Reagan, Dist 17; Rep. Major, Rock. 14; Rep. L. Ober, Hills. 37; Rep. Weyler, Rock. 13; Rep. Edwards, Rock. 4; Rep. Lang, Belk. 4

COMMITTEE: Ways and Means

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ANALYSIS

This bill provides that the formula used by the department of revenue administration and current use board to determine current use tax rates shall not be considered confidential and shall be available to the public.

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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*

AN ACT relative to the formula used to determine current use tax rates.

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

1           1 New Subparagraph; Department of Revenue Administration; Department Records Not  
2 Deemed Confidential or Privileged; Formula Used to Determine Current Use Tax Rates. Amend  
3 RSA 21-J:14, IV by inserting after subparagraph (c) the following new subparagraph:

4                   (d) The formula used by the department to assist the current use board in their  
5 determination of current use tax rates, and all variables within that formula, including definitions of  
6 those variables, if any.

7           2 Effective Date. This act shall take effect 60 days after its passage.