

Bill as Introduced

HB 324-FN - AS INTRODUCED

2021 SESSION

21-0335
10/05

HOUSE BILL

324-FN

AN ACT

relative to the administration of certain state taxes by the department of revenue administration.

SPONSORS:

Rep. Major, Rock. 14; Rep. Almy, Graf. 13; Rep. Ames, Ches. 9

COMMITTEE:

Ways and Means

ANALYSIS

This bill:

- I. Clarifies electronic filing of meals and rooms taxes.
- II. Excludes interest for the 30-day period after notice of assessment of state taxes for amounts paid within the 30-day period.
- III. Removes the consideration of weighted apportionment factors under the business profits tax from inclusion in the tax expenditure report.
- IV. Provides for conformity in business tax filing dates of non-profit corporations in this state with United States Internal Revenue Code filing dates.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Twenty One

AN ACT relative to the administration of certain state taxes by the department of revenue administration.

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

1 1 New Paragraph; Department of Revenue Administration; Interest. Amend RSA 21-J:28 by
2 inserting after paragraph I the following new paragraph:

3 I-a. In the case of an assessment of any tax, the department may prescribe a time not to
4 exceed 30 days after notice of the original assessment or any reissued assessment during which, if
5 any amount of the tax is paid, no interest shall be imposed on such amount for the period after notice
6 of the original or reissued assessment.

7 2 Meals and Rooms Tax; Returns and Payment; Electronic Filing. Amend RSA 78-A:8, I to read
8 as follows:

9 I. Every operator shall, on or before the fifteenth day of the calendar month following the
10 collection of taxes imposed by this chapter, file a return reporting the results of the preceding month
11 to the commissioner of revenue administration. This return shall be filed even though no tax may be
12 due. Returns may be filed by mail or [~~through electronic data submission~~] **electronically**. If such
13 operator has been granted permission to make other than monthly filings, as provided in RSA 78-
14 A:9, II(b), the operator shall make a return in accordance with the return schedule permitted by the
15 department of revenue administration, even though no tax may be due. The commissioner shall
16 adopt rules, pursuant to RSA 541-A, relative to the form of such return and the data which it shall
17 contain. All electronically filed returns shall contain an electronic authorization by the operator or
18 an authorized representative subject to the pains and penalties of perjury. The commissioner shall
19 adopt rules, under RSA 541-A, relative to the method of electronic authorization.

20 3 Repeal. RSA 78-A:3, III, relative to the definition of electronic data submission, is repealed.

21 4 Tax Expenditure Report; Weighted Apportionment Factors Removed. Amend RSA 71-C:2 to
22 read as follows:

23 71-C:2 Tax Expenditures Specified. Tax expenditures include, but may not be limited to, the
24 community development finance authority investment tax credit as computed in RSA 162-L:10; the
25 economic revitalization zone tax credit as computed in RSA 162-N:6; the research and development
26 tax credit under RSA 77-A:5, XIII; the Coos county job creation tax credit under RSA 77-E:3-c; the
27 education tax credit as computed in RSA 77-G:4; [~~the weighted apportionment factors under RSA 77-
28 A:3, II(a);~~] and the exemption for qualified regenerative manufacturing companies allowed under
29 RSA 77-A:1, I and RSA 77-E:1, III.

30 5 Business Profits Tax; Exempt Organization Return; Filing. Amend RSA 77-A:6, I to read as

1 follows:

2 I. Every business organization having gross business income in excess of \$50,000 as defined
 3 by RSA 77-A:1, VI, during the taxable period, shall on or before the fifteenth day of the third month
 4 in the case of organizations required to file a United States partnership tax return, *the fifteenth*
 5 *day of the fifth month in the case of organizations required to file a United States exempt*
 6 *organization tax return*, and the fifteenth day of the fourth month in the case of all other business
 7 organizations, following expiration of its taxable period, make a return to the commissioner. The
 8 commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the
 9 form of such return and the data which it must contain for the correct computation of taxable
 10 business profits and gross business income attributable to this state and the tax assessed on it. All
 11 returns shall be signed by the taxpayer or by its authorized representative, subject to the pains and
 12 penalties of perjury.

13 6 Business Enterprise Tax; Exempt Organization Return; Filing. Amend RSA 77-E:5, I to read
 14 as follows:

15 I. Every business enterprise having gross business receipts in excess of \$200,000 as defined
 16 by RSA 77-E:1, X, during the taxable period or the enterprise value tax base of which is greater than
 17 \$100,000 shall, on or before the fifteenth day of the third month in the case of enterprises required to
 18 file a United States partnership tax return, *the fifteenth day of the fifth month in the case of*
 19 *enterprises required to file a United States exempt organization return*, and the fifteenth day
 20 of the fourth month in the case of all other business enterprises, following expiration of its taxable
 21 period, make a return to the commissioner. For tax years beginning January 1, 2015, the
 22 commissioner shall biennially adjust these threshold amounts rounding to the nearest \$1,000 based
 23 on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban Consumers,
 24 Northeast Region as published by the Bureau of Labor Statistics, United States Department of
 25 Labor using the amount published for the month of June in the year prior to the start of the tax year.
 26 All returns shall be signed by the business enterprise or by its authorized representative, subject to
 27 the pains and penalties of perjury and the penalties provided in RSA 21-J:39.

28 7 Effective Date. This act shall take effect upon its passage.

**HB 324-FN- FISCAL NOTE
AS INTRODUCED**

AN ACT relative to the administration of certain state taxes by the department of revenue administration.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2021	FY 2022	FY 2023	FY 2024
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease
Expenditures	\$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease
Funding Source:	<input checked="" type="checkbox"/> General	<input checked="" type="checkbox"/> Education	<input type="checkbox"/> Highway	<input type="checkbox"/> Other

METHODOLOGY:

This bill:

- Adds a new provision to specify that interest on any tax amount paid after the date of the original or reissued tax bill is not applicable if paid within 30 days of the tax bill.
- Removes the telefile option for filing of Meals and Rooms Tax returns.
- Removes a reference to weighted apportionment factors under RSA 77-A:3, II(a) in the annual tax expenditure report.
- Specifies the timeline for filing of Business Profits Tax and Business Enterprise Tax returns for non-profit business organizations

The Department of Revenue Administration (DRA) indicates the provision relating to the 30 day tax payment window may have an indeterminable fiscal impact due to an unknown amount of taxes that would not be paid or what would be paid within 30 days of a tax bill. If an amount is paid within 30 days, then there may be a decrease in state revenues. Administrative expenses may decrease due to a reduction in small account balances that require manual processing.

DRA indicates operators using the current telefile system may file electronically using the new online portal Granite State Connect as part of the Revenue Information System (RIMS) or they may use paper returns. This would not affect state revenues but would decrease state expenditures by approximately \$100,000 per year.

DRA states there is no fiscal impact relating to the removal of the reference to the weighted

apportionment formula in the Tax Expenditure Report. The sections relating to the timeline for filing of Business Profits Tax and Business Enterprise Tax returns for non-profit business organizations conform to the U.S. Internal Revenue Code and have no fiscal impact.

It is assumed this bill will be effective July 1, 2021.

AGENCIES CONTACTED:

Department of Revenue Administration

CHAPTER 24
HB 324-FN - FINAL VERSION

2021 SESSION

21-0335
10/05

HOUSE BILL **324-FN**

AN ACT relative to the administration of certain state taxes by the department of revenue administration.

SPONSORS: Rep. Major, Rock. 14; Rep. Almy, Graf. 13; Rep. Ames, Ches. 9

COMMITTEE: Ways and Means

ANALYSIS

This bill:

I. Clarifies electronic filing of meals and rooms taxes.

II. Excludes interest for the 30-day period after notice of assessment of state taxes for amounts paid within the 30-day period.

III. Removes the consideration of weighted apportionment factors under the business profits tax from inclusion in the tax expenditure report.

IV. Provides for conformity in business tax filing dates of non-profit corporations in this state with United States Internal Revenue Code filing dates.

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.

CHAPTER 24
HB 324-FN - FINAL VERSION

21-0335
10/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to the administration of certain state taxes by the department of revenue administration.

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

1 24:1 New Paragraph; Department of Revenue Administration; Interest. Amend RSA 21-J:28 by
2 inserting after paragraph I the following new paragraph:

3 I-a. In the case of an assessment of any tax, the department may prescribe a time not to
4 exceed 30 days after notice of the original assessment or any reissued assessment during which, if
5 any amount of the tax is paid, no interest shall be imposed on such amount for the period after notice
6 of the original or reissued assessment.

7 24:2 Meals and Rooms Tax; Returns and Payment; Electronic Filing. Amend RSA 78-A:8, I to
8 read as follows:

9 I. Every operator shall, on or before the fifteenth day of the calendar month following the
10 collection of taxes imposed by this chapter, file a return reporting the results of the preceding month
11 to the commissioner of revenue administration. This return shall be filed even though no tax may be
12 due. Returns may be filed by mail or ~~[through electronic data submission]~~ **electronically**. If such
13 operator has been granted permission to make other than monthly filings, as provided in RSA 78-
14 A:9, II(b), the operator shall make a return in accordance with the return schedule permitted by the
15 department of revenue administration, even though no tax may be due. The commissioner shall
16 adopt rules, pursuant to RSA 541-A, relative to the form of such return and the data which it shall
17 contain. All electronically filed returns shall contain an electronic authorization by the operator or
18 an authorized representative subject to the pains and penalties of perjury. The commissioner shall
19 adopt rules, under RSA 541-A, relative to the method of electronic authorization.

20 24:3 Repeal. RSA 78-A:3, III, relative to the definition of electronic data submission, is repealed.

21 24:4 Tax Expenditure Report; Weighted Apportionment Factors Removed. Amend RSA 71-C:2
22 to read as follows:

23 71-C:2 Tax Expenditures Specified. Tax expenditures include, but may not be limited to, the
24 community development finance authority investment tax credit as computed in RSA 162-L:10; the
25 economic revitalization zone tax credit as computed in RSA 162-N:6; the research and development
26 tax credit under RSA 77-A:5, XIII; the Coos county job creation tax credit under RSA 77-E:3-c; the
27 education tax credit as computed in RSA 77-G:4; ~~[the weighted apportionment factors under RSA 77-
28 A:3, II(a);]~~ and the exemption for qualified regenerative manufacturing companies allowed under
29 RSA 77-A:1, I and RSA 77-E:1, III.

CHAPTER 24
HB 324-FN - FINAL VERSION
- Page 2 -

1 24:5 Business Profits Tax; Exempt Organization Return; Filing. Amend RSA 77-A:6, I to read
2 as follows:

3 I. Every business organization having gross business income in excess of \$50,000 as defined
4 by RSA 77-A:1, VI, during the taxable period, shall on or before the fifteenth day of the third month
5 in the case of organizations required to file a United States partnership tax return, *the fifteenth*
6 *day of the fifth month in the case of organizations required to file a United States exempt*
7 *organization tax return*, and the fifteenth day of the fourth month in the case of all other business
8 organizations, following expiration of its taxable period, make a return to the commissioner. The
9 commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the
10 form of such return and the data which it must contain for the correct computation of taxable
11 business profits and gross business income attributable to this state and the tax assessed on it. All
12 returns shall be signed by the taxpayer or by its authorized representative, subject to the pains and
13 penalties of perjury.

14 24:6 Business Enterprise Tax; Exempt Organization Return; Filing. Amend RSA 77-E:5, I to
15 read as follows:

16 I. Every business enterprise having gross business receipts in excess of \$200,000 as defined
17 by RSA 77-E:1, X, during the taxable period or the enterprise value tax base of which is greater than
18 \$100,000 shall, on or before the fifteenth day of the third month in the case of enterprises required to
19 file a United States partnership tax return, *the fifteenth day of the fifth month in the case of*
20 *enterprises required to file a United States exempt organization return*, and the fifteenth day
21 of the fourth month in the case of all other business enterprises, following expiration of its taxable
22 period, make a return to the commissioner. For tax years beginning January 1, 2015, the
23 commissioner shall biennially adjust these threshold amounts rounding to the nearest \$1,000 based
24 on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban Consumers,
25 Northeast Region as published by the Bureau of Labor Statistics, United States Department of
26 Labor using the amount published for the month of June in the year prior to the start of the tax
27 year. All returns shall be signed by the business enterprise or by its authorized representative,
28 subject to the pains and penalties of perjury and the penalties provided in RSA 21-J:39.

29 24:7 Effective Date. This act shall take effect upon its passage.

Approved: May 06, 2021
Effective Date: May 06, 2021

Committee Minutes

SENATE CALENDAR NOTICE

Ways and Means

Sen Bob Giuda, Chair
Sen Lou D'Allesandro, Vice Chair
Sen Gary Daniels, Member
Sen Erin Hennessey, Member
Sen Cindy Rosenwald, Member

Date: March 16, 2021

HEARINGS

	Monday	03/22/2021
	(Day)	(Date)
Ways and Means	REMOTE 000	9:00 a.m.
(Name of Committee)	(Place)	(Time)
9:00 a.m.	HB 354	relative to the local option for sports betting.
9:10 a.m.	HB 306	relative to revenue estimates while operating under emergency orders caused by the COVID-19 pandemic.
9:25 a.m.	HB 281-FN	relative to the tax expenditure report and relative to delaying the enactment of the single sales factor under the business profits and business enterprise taxes.
9:45 a.m.	HB 324-FN	relative to the administration of certain state taxes by the department of revenue administration.

Committee members will receive secure Zoom invitations via email.

Members of the public may attend using the following links:

1. Link to Zoom Webinar: <https://www.zoom.us/j/95852570052>
2. To listen via telephone: Dial(for higher quality, dial a number based on your current location):

1-301-715-8592, or 1-312-626-6799 or 1-929-205-6099, or 1-253-215-8782, or 1-346-248-7799, or 1-669-900-6833

3. Or iPhone one-tap: +13017158592,,95852570052# or +13126266799,,95852570052#

4. Webinar ID: 958 5257 0052

5. To view/listen to this hearing on YouTube, use this link:

<https://www.youtube.com/channel/UCjBZdtrjRnQdmg-2MPMiWrA>

6. To sign in to speak, register your position on a bill and/or submit testimony, use this link:

<http://gencourt.state.nh.us/remotecommittee/senate.aspx>

The following email will be monitored throughout the meeting by someone who can assist with and alert the committee to any technical issues: remotesenate@leg.state.nh.us or call (603-271-6931).

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

HB 354

Rep. Lang

Rep. Pearl

Rep. Moffett

Rep. Trottier

HB 306

Rep. Major

HB 281-FN

Rep. Abrami

Rep. Ames

HB 324-FN

Rep. Major

Rep. Almy

Rep. Ames

Sonja Caldwell 271-2117

Bob J. Giuda
Chairman

Senate Ways and Means Committee
Sonja Caldwell 271-2117

HB 324-FN, relative to the administration of certain state taxes by the department of revenue administration.

Hearing Date: March 22, 2021

Members of the Committee Present: Senators Giuda, D'Allesandro, Daniels, Hennessey and Rosenwald

Members of the Committee Absent : None

Bill Analysis: This bill:

- I. Clarifies electronic filing of meals and rooms taxes.
- II. Excludes interest for the 30-day period after notice of assessment of state taxes for amounts paid within the 30-day period.
- III. Removes the consideration of weighted apportionment factors under the business profits tax from inclusion in the tax expenditure report.
- IV. Provides for conformity in business tax filing dates of non-profit corporations in this state with United States Internal Revenue Code filing dates.

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

Sponsors:

Rep. Major

Rep. Almy

Rep. Ames

Who supports the bill: Carollynn Lear (NHDRA), Rep. Almy, Rep. Major, Richard DeMark, Nicole Fordey, Lucinda Hope, Ruth Larson

Who opposes the bill: No one

Who is neutral on the bill: No one

Summary of testimony presented:

Rep. Almy

- This bill was a request of the DRA.
- Section 2 changes references to “electronic data submission” to “electronically.”
- Currently, if a taxpayer is assessed further payment on his taxes, they would owe the interest from the first day the assessment goes out, which is unfair and unreasonable. This allows the DRA to exclude the interest up to 30 days after the notice of assessment has gone out.

- It removes the consideration of weighted apportionment factors under the business profits tax from inclusion in the tax expenditure account report. It was put in back when we went from 3 factor that was equally weighted to sales being double. They wanted to see how that worked so they put that report requirement in as something to look at. There is nothing to compare it with anymore, so this removes it.
- When the legislature made all the adjustments for moving partnerships to March and everyone else to April filing periods, it forgot the nonprofit corporations, which had to be moved into conformity, so this takes care of that.

Sen. Giuda asked if one of the clauses in this bill is impacted by HB281.

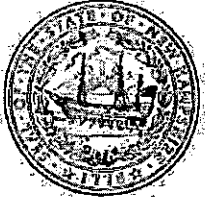
Rep. Almy said it shouldn't. It takes weighted apportionment factors out of the tax expenditure report but it's a different issue.

sc
Date Hearing Report completed: March 24, 2021

Speakers

Name	Representing	Position	Testifying
Lear Carollynn	NH Dept. of Revenue Administration	Support	Yes
Almy Susan	Myself	Support	Yes
Major Norman	Myself	Support	No
DeMark Richard	Myself	Support	No
Fordey Nicole	Myself	Support	No
Hope Lucinda	Myself	Support	No
Larson Ruth	Myself	Support	No

Testimony



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.revenue.nh.gov



Carolynn J. Lear
Assistant Commissioner

March 22, 2020

Senator Bob Giuda, Chairman
Ways and Means Committee
New Hampshire Senate
107 North Main Street
Concord, NH 03301

Re: HB 324, relative to the administration of certain state taxes by the department of revenue administration.

Dear Senator Giuda and Members of the Committee:

This bill seeks to leverage new technologies and process improvements due to the DRA's implementation of a new Revenue Information Management System (RIMS), which is replacing decades-old technology. The proposed bill also includes several technical corrections or improvements to certain statutes administered by the DRA.

The DRA launched the first of three RIMS rollouts on October 28, 2019, including the taxpayer-facing end of RIMS, an online user portal called Granite Tax Connect (GTC). The first rollout included the Meals and Rooms (Rentals) ("M&R") Tax, the Medicaid Enhancement Tax, and the Nursing Facility Quality Assessment. The second rollout of the RIMS system occurred on October 5, 2020 and included the Business Profits Tax, Business Enterprise Tax, Interest & Dividends Tax, and Communications Services Tax. The third rollout is scheduled for August 2021 and will include the remainder of taxes administered by the DRA as well as several functionalities relating to our oversight of property tax assessment. Using GTC, taxpayers and practitioners can easily complete tasks online, such as file and pay taxes electronically, schedule automated online payments, view correspondence, and check on the status of returns and payments.

Section 1

Section 1 of this bill pertains to interest on taxes generally. In the case of tax assessments, RIMS has the ability to calculate interest much like credit card companies. Specifically, if a taxpayer pays an assessment within a prescribed time period ("not to exceed 30 days") after notice of the assessment, there would be no interest imposed on the amount of tax paid from the date of notice to the date payment is actually made. This would apply to both original and reissued assessments.

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.

This is a benefit to taxpayers that also improves administrative efficiency. Currently an assessment includes interest through 10 days after notice of the assessment. If a taxpayer pays the assessment before 10 days after notice of the assessment, the taxpayer may accidentally pay more interest than was necessary. Another possible scenario is the taxpayer pays the assessment more than 10 days after notice of the assessment but fails to include an additional interest payment. This in many instances leaves a balance due that is too small to automatically issue another assessment. These balances remain on taxpayers' accounts until such time as we can identify and review them. The process to clean up these accounts is a time-consuming manual process.

The change in section 1 would make it so that the DRA no longer needs to include the 10 days' interest on an assessment. Instead, there would be no interest imposed on the amount of tax paid after the date of notice of the assessment if the payment is actually made within the prescribed time period. On the other hand, if the assessment is not paid in full within the prescribed time period, the interest would accrue based on the amount of unpaid tax. This bill we believe would significantly reduce the frequency of small interest balances requiring cleanup, and increase administrative efficiencies, especially within our Taxpayer Services Division.

Section 2 and 3

Sections 2 and 3 of this bill clarify that the telefile method for filing M&R Tax returns is no longer available by removing any reference to "electronic data submission," which, under RSA 78-A:3, III, also means the use of the telephone to transmit information. Instead, M&R Tax operators previously using the telefile method must now use GTC or, alternatively, file paper returns. The telefile system in particular had cost the state about \$100,000 per year and was used by relatively few operators. Beginning on January 1, 2020, GTC is the only method of electronic filing available with regard to the M&R Tax. Nearly all M&R operators have successfully transitioned to the new method of electronic filing using GTC and constituents have reported that it is convenient and easy to use.

Section 4

Section 4 of this bill would remove "the weighted apportionment factors under RSA 77-A:3, II(a)" from being a tax expenditure identified in RSA 71-C:2. "Tax expenditure" is defined, in relevant part, in RSA 71-C:1, as "a credit or exemption that is intended by the legislature to allow individuals or businesses to reduce the amount owed for state taxes in return for a change in behavior." Every year the DRA provides an analysis of each of the past fiscal year's tax expenditures, in the "Tax Expenditure and Potential Liability Report" to the General Court and the Governor required by RSA 71-C:4. "The weighted apportionment factors under RSA 77-A:3, II(a)" refers to the statutory method of apportionment for Business Profits Tax (BPT) purposes. This particular analysis is very time-consuming and no longer relevant.

Since 1994, the BPT has used a three-factor apportionment formula based on payroll, property, and a double-weighted sales factor to fairly represent a taxpayer's business activity in this state. Each factor consists of a numerator which reflects the taxpayer's payroll, property, or sales within New Hampshire, and a denominator which reflects its payroll, property, or sales

everywhere. Each numerator is divided by the respective denominator. The three factors are summed and divided by four to arrive at the New Hampshire apportionment percentage. For example, if a taxpayer has one-half of its property and one-half of its employees in New Hampshire, but makes no sales within this state, then one-quarter of the taxpayer's income is subject to the BPT (i.e., $(50\% + 50\% + (0\% * 2)) / 4 = 25\%$). The apportionment formula has not given equal weight to the sales factor since 1990. From 1991 to 1994, the sales factor was weighted 1.5 times the payroll or property factors.

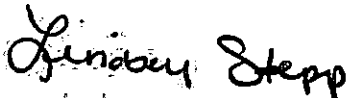
The DRA's tax expenditure analysis with regard to "the weighted apportionment factors under RSA 77-A:3, II(a)" compares the current double-weighted sales factor formula to the equally weighted three-factor formula that last applied back in 1990. However, the trend now among states, including in New Hampshire, is not to place less weight on the sales factor (i.e., from double weight to equal weight) but rather to place more or all the weight on the sales factor. The Federation of Tax Administrators (FTA) indicated, as of January 1, 2019, that just five (5) states still exclusively use the equally weighted three-factor formula. The others all place more weight on the sales factor.

Section 5

Section 5 of this bill would make a correction to the Business Profits Tax (BPT) and Business Enterprise Tax (BET) due dates applicable to non-profit filers. In 2016, NH statutorily modified the BPT and BET due dates in order to make NH's due dates conform to changes to the federal due dates. Unfortunately, our attempt to conform to the federal due dates was imperfect, in that we failed to accurately account for the federal due date for non-profit filers, which is "the 15th day of the 5th month" (May 15th for calendar year filers). However, RSA 77-A:6, I and RSA 77-E:5, I indicate that "all other business organizations" which would include non-profits, are due on the "15th day of the 4th month" (April 15th for calendar year filers). Section 5 of this legislation would correct this drafting oversight.

HB 324 is consistent with our goal to ensure we are meeting the needs of taxpayers and providing exemplary customer service. The DRA appreciates your consideration of HB 324 and recommends a vote of Ought to Pass.

Sincerely,



Lindsey Stepp
Commissioner

Voting Sheets

Senate Ways & Means Committee
EXECUTIVE SESSION RECORD
2021-2022 Session

Bill # HB324-FM

Hearing date: 3-22-21

Executive Session date: 3-22-21

Motion of: OTP Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Giuda, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. D'Allesandro, VC	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Daniels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Hennessey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Rosenwald	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: Consent Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Giuda, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. D'Allesandro VC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Daniels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Hennessey	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Rosenwald	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: _____ Vote: _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Giuda, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. D'Allesandro, VC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Daniels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Hennessey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Rosenwald	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reported out by: Giuda

Notes: _____

Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE
FOR THE CONSENT CALENDAR

Tuesday, March 23, 2021

THE COMMITTEE ON Ways and Means

to which was referred **HB 324-FN**

AN ACT

relative to the administration of certain state taxes
by the department of revenue administration.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 5-0

Senator Bob Giuda
For the Committee

This bill seeks to leverage new technologies and process improvements due to the Department of Revenue's implementation of a new Revenue Information Management System (RIMS), which is replacing decades-old technology. The bill also includes several technical corrections or improvements to certain statutes administered by the DRA that will help taxpayers and small businesses.

Sonja Caldwell 271-2117

FOR THE CONSENT CALENDAR

WAYS AND MEANS

HB 324-FN, relative to the administration of certain state taxes by the department of revenue administration.

Ought to Pass, Vote 5-0.

Senator Bob Giuda for the committee.

This bill seeks to leverage new technologies and process improvements due to the Department of Revenue's implementation of a new Revenue Information Management System (RIMS), which is replacing decades-old technology. The bill also includes several technical corrections or improvements to certain statutes administered by the DRA that will help taxpayers and small businesses.

General Court of New Hampshire - Bill Status System

Docket of HB324

Docket Abbreviations

Bill Title: relative to the administration of certain state taxes by the department of revenue administration.*Official Docket of HB324.:*

Date	Body	Description
1/9/2021	H	Introduced (in recess of) 01/06/2021 and referred to Ways and Means HJ 2 P. 43
1/27/2021	H	Public Hearing: 02/04/2021 09:15 am Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/95843569442 / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
2/4/2021	H	Full Committee Work Session: 02/10/2021 09:00 am Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/99928276230 / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
2/16/2021	H	Committee Report: Ought to Pass (Vote 23-0; CC) HC 12 P. 14
2/24/2021	H	Ought to Pass: MA VV 02/24/2021 HJ 3 P. 21
3/4/2021	S	Introduced 03/04/2021 and Referred to Ways and Means; SJ 7
3/16/2021	S	Remote Hearing: 03/22/2021, 09:45 am; Links to join the hearing can be found in the Senate Calendar; SC 16
3/23/2021	S	Committee Report: Ought to Pass, 04/01/2021; Vote 5-0; CC; SC 17
4/1/2021	S	Ought to Pass: RC 23Y-1N, MA; OT3rdg; 04/01/2021; SJ 10
4/29/2021	S	Enrolled RC 24Y-0N, MA , (In recess of 04/22/2021); SJ 13
4/29/2021	H	Enrolled (in recess of) 04/09/2021 HJ 7 P. 101
5/10/2021	H	Signed by Governor Sununu 05/06/2021; Chapter 24; Eff: 05/06/2021

NH House

NH Senate

Other Referrals

Senate Inventory Checklist for Archives

Bill Number: HB324-FN

Senate Committee: WAYS & MEANS

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

Bill Hearing Documents: {Legislative Aides}

- Bill version as it came to the committee
- All Calendar Notices
- Hearing Sign-up sheet(s)
- Prepared testimony, presentations, & other submissions handed in at the public hearing
- Hearing Report
- Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: {Legislative Aides}

All amendments considered in committee (including those not adopted):

___ - amendment # _____ ___ - amendment # _____
 ___ - amendment # _____ ___ - amendment # _____

- Executive Session Sheet
- Committee Report

Floor Action Documents: {Clerk's Office}

All floor amendments considered by the body during session (only if they are offered to the senate):

___ - amendment # _____ ___ - amendment # _____
 ___ - amendment # _____ ___ - amendment # _____

Post Floor Action: (if applicable) {Clerk's Office}

- Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- Enrolled Bill Amendment(s)
- Governor's Veto Message

All available versions of the bill: {Clerk's Office}

as amended by the senate ___ as amended by the house
 final version

Completed Committee Report File Delivered to the Senate Clerk's Office By:

SLC
Committee Aide

7-21-21
Date

Senate Clerk's Office _____