

LEGISLATIVE COMMITTEE MINUTES

SB338

Bill as
Introduced

SB 338 - AS INTRODUCED

2022 SESSION

22-3087

10/05

SENATE BILL **338**

AN ACT enabling municipalities to adopt a municipal occupancy fee.

SPONSORS: Sen. Prentiss, Dist 5; Sen. Perkins Kwoka, Dist 21; Sen. Watters, Dist 4; Sen. Whitley, Dist 15; Sen. Kahn, Dist 10; Rep. Almy, Graf. 13; Rep. Cloutier, Sull. 10; Rep. Wallner, Merr. 10; Rep. Meuse, Rock. 29

COMMITTEE: Ways and Means

ANALYSIS

This bill enables a municipality to collect an occupancy fee from room rentals for the purpose of establishing a municipal capital fund, revolving fund, or tourism support fund.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT enabling municipalities to adopt a municipal occupancy fee.

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

1 1 New Subdivision; Local Option Municipal Occupancy Fee. Amend RSA 353 by inserting after
2 section 10 the following new subdivision:

3 Local Option Municipal Occupancy Fee

4 353:11 Municipal Occupancy Fee.

5 I. The legislative body of a municipality may vote to collect a municipal fee on each
6 occupancy, as defined in RSA 78-A:3, VI, for the purpose of establishing a municipal capital
7 improvement or tourism support fund, which is intended to increase or stabilize local hotel and other
8 room rental occupancy.

9 II. As authorized by the legislative body vote, the fee may be collected as a daily charge of up
10 to \$2 per occupancy per 24-hour period, or as a percentage of the price of the occupancy, provided
11 that the rate shall not exceed \$2 per occupancy per 24-hour period. If the average daily price of the
12 occupancy does not exceed \$40, the occupancy fee shall not be collected. The vote by the legislative
13 body shall specify the number of consecutive days to which the occupancy fee applies, provided that
14 the maximum number of consecutive days for which the fee may be collected for each occupancy
15 shall not exceed 184. Enforcement powers for nonpayment shall be the same as those provided
16 under RSA 31:39-c, RSA 31:39-d, and RSA 47:17-b, relative to enforcement of ordinances.

17 III. The revenues collected shall be deposited in a capital reserve fund, tourism support
18 fund, revolving fund, or other special revenue fund, as authorized by the municipality. Such funds
19 shall be used to augment funding for the cost of municipal services associated with the increase in
20 tourism and transient traffic.

21 IV. Any funds received shall not be deemed part of the general fund accumulated surplus,
22 nor shall any surplus be expended for any purpose or transferred to any appropriation until such
23 time as the town select board or legislative body of the city shall have voted to appropriate a specific
24 amount from the fund for a specific purpose.

25 V. Any town or city may adopt the provisions of this section in the following manner:

26 (a) In a town, the question shall be placed on the warrant of a special or annual town
27 meeting under the procedures set out in RSA 39:3, and shall be voted on by ballot. In a city, the
28 legislative body shall vote on the question as provided in its charter.

29 (b) The selectmen or city council shall hold a public hearing on the question at least 15
30 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be

1 posted in at least 2 public places in the municipality and published in a newspaper of general
2 circulation at least 7 days before the hearing.

3 (c) The town or city shall specify in the wording of the question:

4 (1) The name of the fund and permitted uses of the fund; and

5 (2) The nature, amount, and manner of collection of the occupancy fee, including the
6 number of consecutive days to which the occupancy fee shall apply.

7 (d) If a majority of those voting on the question vote "Yes," the municipal occupancy fee
8 shall apply within the town or city on the date set by the selectmen or the city council.

9 (e) A town or city may consider rescinding its action in the manner described in
10 subparagraphs (a)-(c). The wording of the question shall be the same as that was adopted by the
11 town or city, except the word "adopt" shall be changed to "rescind." If a majority of those voting on
12 the question vote "Yes," following the action taken to rescind, the municipal occupancy fee shall not
13 apply within the town or city, and any moneys already in the fund shall be used for the purposes
14 already voted.

15 2 Effective Date. This act shall take effect upon its passage.

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: December 29, 2021

HEARINGS

| Wednesday | 01/19/2022 | |
|---------------------|---------------------|--|
| (Day) | (Date) | |
| Ways and Means | State House 100 | 9:00 a.m. |
| (Name of Committee) | (Place) | (Time) |
| 9:00 a.m. | SB 317-LOCAL | reducing the interest rate for abatements of paid property taxes. |
| 9:15 a.m. | SB 312 | relative to adjusted assessments of taxable property. |
| 9:30 a.m. | SB 338 | enabling municipalities to adopt a municipal occupancy fee. |
| 9:45 a.m. | SB 315-LOCAL | directing that a portion of revenue distributions from the meals and rooms municipal revenue fund be used by municipalities to reduce the local property tax rate. |

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

SB 317-LOCAL

Sen. Carson
Rep. Ulery

Sen. French
Rep. A. Lekas

Sen. Gray
Rep. T. Lekas

Rep. Renzullo

SB 312

Sen. Gray

Sen. Birdsell

Rep. Piemonte

Rep. P. Schmidt

SB 338

Sen. Prentiss
Sen. Kahn
Rep. Meuse

Sen. Perkins Kwoka
Rep. Almy

Sen. Watters
Rep. Cloutier

Sen. Whitley
Rep. Wallner

SB 315-LOCAL

Sen. D'Allesandro
Sen. Prentiss

Sen. Sherman
Rep. Wall

Sen. Perkins Kwoka
Rep. Wallner

Sen. Watters
Rep. Leishman

Sonja Caldwell 271-2117

Bob J. Giuda
Chairman

Senate Ways and Means Committee

Sonja Caldwell 271-2117

SB 338, enabling municipalities to adopt a municipal occupancy fee.

Hearing Date: January 19, 2022

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

Members of the Committee Absent : None

Bill Analysis: This bill enables a municipality to collect an occupancy fee from room rentals for the purpose of establishing a municipal capital fund, revolving fund, or tourism support fund.

Sponsors:

Sen. Prentiss

Sen. Perkins Kwoka

Sen. Watters

Sen. Whitley

Sen. Kahn

Rep. Almy

Rep. Cloutier

Rep. Wallner

Rep. Meuse

Who supports the bill: Sen. Prentiss, Rep. Almy, Margaret Bowles, Cam Bradshaw, Barbara Hirai, Susan Kaplan, Mayor Deaglan McEachern (Portsmouth), Ed Morris (Enfield) Sen. Perkins Kwoka, Sen. Watters, Karen Liot Hill (Lebanon), Katherine Heck (NHMA)

Who opposes the bill: Patricia Anastasia, Russan Chester, Curtis Howland, Greg Moore (Americans for Prosperity), Sarah Reed, Heidi Milbrand (NHBBA)

Who is neutral on the bill:

Summary of testimony presented in support:

Sen. Prentiss

- The City of Lebanon has served as a regional hub for healthcare, recreation, and employment. It was recently featured as a biotech hub in NH.
- The city invests dollars and time into services and infrastructure necessary to provide a safe environment for all.
- The city has 13,623 residents but host 25,000-30,000 visitors on a daily basis, meaning the population doubles. This brings an increased need for services, which places pressure on local property taxpayers.
- This bill is enabling legislation that would allow municipalities to assess a 2 dollar per 24-hour fee for a hotel room stay. This is used in other states.
- The funds would be directed to designated funds to offset the burden on local property taxpayers.

- Lebanon is not alone in this conversation.
- This will assist local communities to defer costs, and it is a non-tax revenue stream.

Sen. Hennessey said that the bill says “per 24 hour period,” but she noted that you often check in at 4:00 p.m. and check out at 11:00 a.m.

Sen. Prentiss responded that it should cover it by stay; it is supposed to be for each night there is a stay.

Sen. Daniels asked if the capital reserve being created could be used to buy another ambulance.

Sen. Prentiss responded that it could be, or it could be used to support operations of public works, law enforcement, etc. These are the services that are called upon. It will help their state of readiness.

Sen. Daniels asked why not put those expenses in the budget rather than put a tax on one industry.

Sen. Prentiss said she does not consider it a tax. It is a fee. Not every community has to do this. It is enabling.

Mayor Deaglan McEachern – Portsmouth

- In support.
- When Portsmouth builds a hotel, they draw people up from Boston who spend money in Portsmouth and the surrounding region. There is a lot to do in Portsmouth, and from there, people travel to the rest of the state. Portsmouth is a gateway into NH. They need to build hotels to serve that purpose.
- Portsmouth sends \$30 million to NH.
- He spoke about how hotels affect taxpayers. It requires a lot of services. They are not looking to pay for ambulances in Portsmouth but when they build a 5-story hotel, they need a different kind of ladder truck to support that hotel. When they go from 23,000 residents to approximately 60,000 in the summer with tourists, that requires more police. Taxpayers have to support these services.
- As they become more popular through tourism, more people want to live there and that drives up property values. Because of how they assess based on similar home sales, that causes more people’s valuations to rise.
- He thinks it is fair to allow cities and towns to make this decision for themselves.

Sen. D’Allesandro asked if there is any estimate on what a fee like this would produce for the city, based on the number of properties constructed in Portsmouth.

Mayor McEachern said he would be happy to come back with that information, but he did not have it with him.

Sen. D’Allesandro asked how many new hotel rooms are available in the city.

Mayor McEachern said hundreds have come online.

Sen. D’Allesandro said Portsmouth has had to expend dollars to accommodate these buildings so the fee would sort of be a return on investment.

Mayor McEachern agreed. He likes this bill. He wants Portsmouth to be able to continue to invest but it is harder to do that when people question a hotel and think they have enough. This would allow more investment into their city. They will not stop investing in tourism, but they get to a point with taxpayer where they are either going to continue to grow or stop because a taxpayer living on a fixed income cannot afford to stay there.

Sen. Rosenwald asked how much additional property tax has been generated by the newly constructed hotels.

Mayor McEachern said he would follow up with that information, but it raises a good point in terms of commercial vs. residential. If they raised commercial values, it would push out small businesses in downtown.

Sen Hennessey asked about the differential from what the former property was to what it is as a hotel. She asked what the increase in value is to the taxpayers of Portsmouth
Mayor McEachern will get back to the committee.

Karen Liot Hill – City of Lebanon

- City counselor and former mayor.
- She supports the bill because it will allow them to offset costs of services related to tourism and people visiting their community during the day.
- Several municipalities are disparately impacted by tourism.
- Lebanon is a smaller community in Grafton County. They are a regional hub for a large part of northern New England. They are a hub of technology and innovation, and are home to Dartmouth College and Dartmouth Hitchcock Medical Center. Those have an impact on their services.
- People are being taxed out of their homes. The need for property tax relief is real.
- Their roads are highly traveled, more so than a typical community their size.
- Adding another \$2 to a hotel bill is not too much to ask.
- This would have huge a benefit in Lebanon whereas in Bristol, it wouldn't have much of an impact, and it is unlikely Bristol would vote to implement this.
- Only communities that deem it would be good for them would implement this.

Sen Hennessey stated that this bill takes effect upon passage. She asked how Lebanon would go about collecting this fee.

Ms. Liot Hill did not have that answer but said their city manager has information about that.

Katherine Heck

- The NH Municipal Association supports the bill.
- The bill allows for the municipality to decide for itself if this is a good option.

Summary of testimony presented in opposition:

Heidi Milbrand

- Owns bed and breakfast in Bristol and is President of the Bed and Breakfast Association. She is also on the Board of the NH Lodging and Restaurant Association.
- Adding another fee would reduce her business. Legitimate lodging businesses are already undermined by Airbnb and other online booking companies who work outside state regulations. She questioned if towns will be required or able to collect this fee from those bookings.
- This bill adds more administrative costs and confusion for lodging establishments and their guests.
- Bristol has two legitimate bed and breakfast establishments.
- They are very transparent in their operations.
- Because companies like Airbnb do not compete on a level playing field, legitimate bed and breakfasts are losing business.
- Two bed and breakfasts will not generate enough revenue to support the town's ability to market tourism.
- There are no enforcement provisions.
- She spoke about administrative costs to the town and business owners.

- She asked if the funds are targeted for a specific purpose or if they would just go to the town's general fund.
- She believes people in her town will view this as a property tax reduction and it will get voted in without regard to its long-term consequences.
- This puts additional burden on her, the town, and fellow legitimate lodging partners to collect and remit yet another tax or fee.

sc

Date Hearing Report completed: January 20, 2022

Speakers

SENATE WAYS & MEANS COMMITTEE

Date 01/19/22

Time 9:30 a.m.

Public Hearing on

SB338

(Enabling municipalities to adopt a municipal occupancy fee)

Please check box(es) that apply.

SPEAKING FAVOR OPPOSED

NAME (Please print)

REPRESENTING

| | | | | NAME (Please print) | REPRESENTING |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------|--------------------|
| ✓ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Sen. Prentiss (Prime) | SD 5 |
| ✓ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Mayor Deaglan M. Eichen | City of Portsmouth |
| ✓ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Heidi Milbrand | NH BBA |
| ✓ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Karen Lot Hill | City of Lebanon |
| ✓ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Katherine Heck | NHMA |
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Senate Remote Testify

Ways and Means Committee Testify List for Bill SB338 on 2022-01-19

Support: 10 Oppose: 5

| <u>Name</u> | <u>Title</u> | <u>Representing</u> | <u>Position</u> |
|--------------------------------|------------------------|--|-----------------|
| Almy, Susan | An Elected Official | Myself | Support |
| Anastasia, Patricia | A Member of the Public | Myself | Oppose |
| Bowles, Margaret | A Member of the Public | Myself | Support |
| Bradshaw, Cam | A Member of the Public | Myself | Support |
| Brown, Jean | A Member of the Public | Myself | Support |
| Chester, Russan | A Member of the Public | Myself | Oppose |
| Hirai, Barbara | A Member of the Public | Myself | Support |
| Howland, Curtis | A Member of the Public | Myself | Oppose |
| Kaplan, Susan | A Member of the Public | Myself | Support |
| McEachern, Deaglan | An Elected Official | Mayor Deaglan McEachern, representing the City of Portsmouth | Support |
| Moore, Greg | A Lobbyist | Americans for Prosperity-New Hampshire | Oppose |
| Morris, Ed | A Member of the Public | Town of Enfield | Support |
| Perkins Kwoka, Senator Rebecca | An Elected Official | Myself | Support |
| Reed, Sarah | A Member of the Public | Myself | Oppose |
| Watters, Senator David | An Elected Official | Myself | Support |

Testimony



CITY MANAGER'S OFFICE

City of Lebanon, NH
51 North Park Street
Lebanon, NH 03766
(603) 448-4220 fax (603) 966-3122
www.LebanonNH.gov

January 18, 2022

Chairperson Bob Giuda
Senate Ways & Means Committee

RE: SB 338 Allowing municipalities to collect an occupancy fee from operators of local room rentals.

This bill would allow municipalities to offset the cost of services related to tourism. The bill provides enabling legislation to allow those communities that choose to implement and collect this fee up to \$2 per room per day.

There are several municipalities which are disparately impacted by tourism and other travel into the State. The City of Lebanon is one of those communities. The City has 680 hotel rooms. If the City was permitted to implement this fee additional revenue in the range of \$198,560 (40% occupancy) to \$496,000 (100% occupancy) could be realized. This would help to offset the cost of travelers coming into the City on an annual basis. The burden of service demand is funded primarily by the property taxpayer at present. This bill would help to shift more of that cost onto the travelers who use those services.

Allowing communities to enact this fee is one small way to provide a means for communities to offset the impact on property taxes. This bill is enabling legislation and does not require a community to adopt the provisions in the bill unless it chooses to do so. We would urge you to recommend passage of this bill to the full Senate. Thank you for consideration.

DocuSigned by

Shaun Mulholland
City Manager

Sue Prentiss, Senator District 5
Senate Ways and Means
January 19, 2022

RE: 338 – Local Option – Municipal Occupancy Fee

Thank you for the opportunity to speak to SB338 as its prime sponsor.

The City of Lebanon, my hometown/city has long served as a regional hub for healthcare, employment, and recreation. I am proud of the City that we have grown into, featured in this past Sunday's Valley News as the biotech anchor in NH. As a micropolitan hub, we do invest dollars and time in the services and infrastructure necessary to provide a safe environment for all who come to work, to stay and recreate. Our 13, 623 residents host over 25 to 30 thousand visitors to our city during the work week primarily, meaning that our population during the day doubles, at a minimum. With this, comes an increased need for services and the costs of readiness. This places pressure on the local property taxpayers who absorb the costs of this welcomed, yet transient/temporary population.

SB 338 is enabling legislation that would allow NH municipalities, by a vote of the governing body, to assess a \$2.00 fee per 24 hour period/ stay in a local hotel room. These funds would be directed to designated funds in order to offset the burden felt by local taxpayers while maintaining the services and environment that both populations need and benefit from. As a former City Councilor, Mayor and taxpayer, I have come to understand the pressures on my fellow property taxpayers, the impacts created by our status, and have long sought a remedy. Lebanon is not alone in this status.

I believe SB338 will assist local communities to defer costs, and develop a non-tax revenue stream to aid in the work of those municipalities. I ask that you support this effort to lessen the impacts experienced by our property tax payers, I ask that you support being part of the solution and pass SB338.





CITY OF PORTSMOUTH

Municipal Complex
1 Junkins Avenue
Portsmouth, New Hampshire 03801
mayor@cityofportsmouth.com
(603) 610-7200

Deaglan McEachern
Mayor

January 18, 2022

Chairman Guida
Senate Ways and Means Committee
107 North Main Street
Concord, NH 03301

Re: City of Portsmouth's Written Testimony in support of SB 338

Chairman Guida and Members of the Senate Ways and Means Committee:

The City of Portsmouth derives benefits from being a destination location and invests considerable resources annually to welcome and support visitors. The City consistently works to provide a safe and attractive city for visitors, residents, workers and commuters who support not only Portsmouth businesses but our local and State economy. Hospitality-related businesses in Portsmouth and Rockingham County contribute significantly to the State's Meals and Rooms Tax Revenues (approximately 32% of total revenue) —far beyond what is returned to these communities because the distribution is based solely on the population of residents and excludes those who work and visit the City. The City's portion of the meals and rooms distribution does not fully support the costs related to the impact of tourism on our community.

SB 338, enabling legislation that would permit municipalities to collect an occupancy fee from operators of room rentals, would be a way for communities to receive funds to help defer the cost of tourism and decrease the overreliance on the local property tax. As a Mayor, parent and taxpayer, I have witnessed directly the increased demands on municipal services that the tourist population creates and how that demand burdens the local taxpayer. If passed, SB-338 would permit municipalities to receive funds that would be deposited in a capital reserve fund, revolving fund, special revenue fund or tourism support fund to help pay for municipal services associated with the tourism. Each city or town could use these funds to address their particular needs as no two communities are alike.

Hospitality-related businesses were some of the hardest hit during the pandemic. The recovery of these businesses is vital to our City and our State. The City was unable to host the traditional number of annual special events for tourists to enjoy during the pandemic. We lost well-loved food establishments and local businesses which simply could not survive the pandemic's negative impacts. We, as a City, are committed to helping our local economy recover from the pandemic. SB 338, if passed, would not only alleviate tourism's impact for our taxpayers but would be a way to help hospitality -


related businesses recover. The occupancy fee would not have a negative economic impact on hotels because it is paid by the occupant and collection of the fee would not create an excessive administrative burden or cost to hotels.

We, as a City, are looking forward to welcoming back our tourists to enjoy the City we are lucky enough to live in. When tourists visit, our population of 21,956 swells and the demand for police, fire, ambulance and public work services increase and change. For example, our Fire Department's response to a single family residence requires significantly less personnel and different equipment than when responding to a high occupancy multi-story hotel. High occupancy hotel construction projects over three stories require fire trucks with a larger platform tower to better and more safely respond to potential fires in these buildings.

All of these costs are not absorbed by the property taxes assessed against the hotels. The burden for the additional police, fire and public works services are absorbed by the local taxpayer. Overreliance on the property tax creates a burden on all taxpayers, particularly our elderly on a fixed income. Although many of our seniors may qualify for an elderly exemption, the exemption amount cannot keep pace with the recent increases in appraised property values and associated property taxes. Cities and towns need alternative sources of revenue other than the overburdened property tax. This is particularly true due to the history of the State downshifting costs on to local municipalities. In particular, the State's downshifting full retirement costs on to municipalities has caused local budgets to significantly increase. Although there were recent improvements to the meals and rooms distribution last year, the State's failure to apply the catch up formula in the past decreased distributions to municipalities and increased the burden on to property taxpayers. SB 338 would be a way for communities to raise funds to offset downshifting costs, support tourism and relieve the burden on the local taxpayers.

The City has long advocated for this occupancy fee because this enabling legislation will help municipalities defer the costs borne by local communities and will help hospitality-related businesses that fuel New Hampshire's tourism economy. For the reasons described above, I would ask the Senate Ways and Means Committee to vote SB 338 Ought to Pass.

Sincerely,



Deaglan McEachern
Mayor of the City of Portsmouth
On behalf of the Portsmouth City Council

cc: Karen Conard, City Manager
Portsmouth City Council
Portsmouth Legislative Delegates



The Senate of the State of New Hampshire

107 North Main Street, Concord, N.H. 03301-4951

Chairman Gluda,

I am Senator Rebecca Perkins Kwoka of Senate District 21, representing the city of Portsmouth and the towns of Madbury, Lee, Durham, Newington, Newmarket, and Newfields. I was unable to attend this hearing due to a scheduling conflict. Please accept this written testimony on SB 338.

I support SB 338. This bill enables a municipality to collect an occupancy fee from room rentals for the purpose of establishing a municipal capital fund, revolving fund, or tourism support fund. This is enabling legislation, allowing the collection of an occupancy fee upon a vote of the local legislative body. This preserves the tradition of local control while also empowering our municipalities. This fee is not more than \$2 per 24-hour period and does not apply if the total cost of the room rental is less than \$40.

SB 338 also specifically limits the uses for the fund to specific or specialized funds that exist to support the increased costs borne by the municipality due to the increase in transient traffic and usage of public resources. This is not a new or foreign concept. Cities and counties across the United States and around the world have transient occupancy fees in place, including Los Angeles County, San Francisco, San Diego, and Venice, Italy. The City of Portsmouth supports SB 338.

New Hampshire is a tourist haven. We have beautiful foliage in the fall, skiing and winter sports in the winter, and calm, moderate weather in the spring and summer. As we welcome so many people from across the nation and the world to our municipalities, we should also empower our municipalities with the tools they need to meet that increased burden.

Please feel free to reach out if I can be of any further assistance.

Respectfully,

Senator Rebecca Perkins Kwoka,
Senate District 21

603-271-2104

rebecca.perkinskwoka@leg.state.nh.us

Voting Sheets

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

Bill # **SB338**

Hearing date: 1-19-22

Executive Session date: 1-19-22

Motion of: ITL Vote: 4-1

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

Motion of: _____ Vote: _____

| Committee Member | Present | Made by | Second | Yes | No |
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| 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"/> |

Motion of: _____ Vote: _____

| Committee Member | Present | Made by | Second | Yes | No |
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| 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: Daniels

Notes: the state has invested in tourism. Tourist are additional money thru room & meals tax. Concern about taxing the same people we are trying to bring to the state. Negative connotation. detrimental to economy. The expectation that some towns may not have means to collect the \$2.

Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE

Wednesday, January 19, 2022

THE COMMITTEE ON Ways and Means

to which was referred **SB 338**

AN ACT

enabling municipalities to adopt a municipal
occupancy fee.

Having considered the same, the committee recommends that the Bill

IS INEXPEDIENT TO LEGISLATE

BY A VOTE OF: 4-1

Senator Gary Daniels
For the Committee

Sonja Caldwell 271-2117

WAYS AND MEANS

SB 338, enabling municipalities to adopt a municipal occupancy fee.

Inexpedient to Legislate, Vote 4-1.

Senator Gary Daniels for the committee.

Docket of SB338

Docket Abbreviations

Bill Title: enabling municipalities to adopt a municipal occupancy fee.

Official Docket of SB338.:

| Date | Body | Description |
|-------------|-------------|---|
| 12/15/2021 | S | To Be Introduced 01/05/2022 and Referred to Ways and Means; SJ 1 |
| 12/29/2021 | S | Hearing: 01/19/2022, Room 100, SH, 09:30 am; SC 1 |
| 1/26/2022 | S | Committee Report: Inexpedient to Legislate, 02/03/2022; SC 5 |
| 2/3/2022 | S | Special Order to the Next Session, Without Objection, MA; 02/03/2022; SJ 2 |
| 2/7/2022 | S | Committee Report: Inexpedient to Legislate, 02/16/2022; SC 7 |
| 2/16/2022 | S | Special Order to after the Committee on Education, Without Objection, MA; 02/16/2022; SJ 3 |
| 2/16/2022 | S | Inexpedient to Legislate, MA, VV === BILL KILLED ===; 02/16/2022; |

NH House

NH Senate

Other Referrals

Senate Inventory Checklist for Archives

Bill Number: SB338

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:

SC
Committee Aide

3-18-22
Date

Senate Clerk's Office TW