

LEGISLATIVE COMMITTEE MINUTES

SB167

Bill as
Introduced

SB 167-FN-LOCAL - AS INTRODUCED

2023 SESSION

23-1050
10/05

SENATE BILL ***167-FN-LOCAL***

AN ACT relative to green hydrogen energy and infrastructure.

SPONSORS: Sen. Watters, Dist 4; Sen. Perkins Kwoka, Dist 21; Sen. Soucy, Dist 18; Sen. Fenton, Dist 10; Sen. Rosenwald, Dist 13; Sen. Altschiller, Dist 24; Rep. McGhee, Hills. 35

COMMITTEE: Energy and Natural Resources

ANALYSIS

This bill adds green hydrogen facilities and infrastructure to renewable electric generation which provides fuel diversity, establishes green hydrogen business tax and property tax reduction programs, and establishes a green hydrogen advisory committee established in the department of energy.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to green hydrogen energy and infrastructure.

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

1 1 Legislative Findings.

2 I. The use of hydrogen derived from a clean energy resource, or green hydrogen, has the
3 potential to be a zero- or very low-carbon source of energy for use in a variety of sectors, including
4 high-heat industrial applications, zero-carbon electricity generation, and the gas distribution system.
5 Green hydrogen will contribute to clean energy jobs in the solar energy, wind energy, energy
6 efficiency, energy storage, electric vehicle industries, and other renewable energy industries.

7 II. Green hydrogen has the potential to serve as a storage fuel, especially for offshore wind
8 energy, to increase reliability in electricity generation, and to promote the transition of other forms
9 of power generation to a zero-or very low-carbon source of energy. Green hydrogen can play a
10 substantial role as a transportation fuel and as an industrial fuel.

11 III. Green hydrogen infrastructure will enable New Hampshire businesses to develop
12 generation and manufacturing facilities and take advantage of federal funding and investments from
13 the offshore wind industry.

14 2 New Paragraphs; The Preservation and Use of Renewable Generation to Provide Fuel
15 Diversity; Definitions Added. Amend RSA 362-H:1 by inserting after paragraph VI the following
16 new paragraphs:

17 VII. "Green hydrogen" means hydrogen derived from a clean energy resource that uses
18 water as the source of the hydrogen. For purposes of green hydrogen electricity generation and
19 hydrogen transmission, a green hydrogen project may include associated clean energy generation,
20 including regenerative fuel cells, transmission, and other infrastructure. "Green hydrogen"
21 electricity generation means a power plant technology in which an electrical generating unit creates
22 electric power exclusively from electrolytic hydrogen, in a manner that produces zero carbon and co-
23 pollutant emissions, using hydrogen fuel that is electrolyzed using a 100 percent renewable zero
24 carbon emission energy source. The term does not include hydrogen produced using steam
25 reforming or any other conversion technology that produces hydrogen from fossil fuel feedstock.

26 VIII. "Green hydrogen facility" means any combination of a physically connected generator
27 or generators, associated prime movers, and other associated property, including appurtenant land
28 and improvements and personal property, that are normally operated together to produce 20 average
29 megawatts or more of electric power, in order to:

30 (a) Produce green hydrogen through electrolysis technology;

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1 (b) Store or transport green hydrogen by means of a green hydrogen pipeline for the
2 transport or storage of green hydrogen or a green hydrogen storage system for the temporary storage
3 of green hydrogen in a vessel, pipeline, or geologic formation; or

4 (c) Convert green hydrogen back to electricity through a hydrogen-capable power
5 generation source..

6 IX. "Regenerative fuel cell" means a device that produces hydrogen and oxygen from
7 electricity and water and alternately produces electrical energy and water from stored hydrogen and
8 oxygen.

9 3 New Sections; Green Hydrogen Production and Infrastructure. Amend RSA 362-H by
10 inserting after section 2 the following new sections:

11 362-H:3 Green Hydrogen Production and Infrastructure.

12 I. The production of green hydrogen by a green hydrogen facility shall be eligible for a credit
13 against the business profits tax. A credit of not more than 10 percent of the qualifying costs,
14 including land, improvements, construction, and equipment, for green hydrogen facility, green
15 hydrogen pipeline, or green hydrogen storage system, built after June 30, 2023 shall be applied
16 against the business profits tax under RSA 77-A. This credit shall also apply to plans to acquire new
17 regenerative fuel cell electricity generation that began operation on or after July 1, 2023.

18 II. The owner of a green hydrogen facility, a green hydrogen pipeline, or a green hydrogen
19 storage system shall be eligible under RSA 72:74 for the property tax reduction provided as a
20 payment in lieu of taxes as a renewable generation facility, for a period of 5 years.

21 III. Green hydrogen energy and infrastructure projects with a capacity to generate over 20
22 MW of energy shall be evaluated and approved by the site evaluation committee under RSA 162-H,
23 which shall have authority over siting, transportation, and storage.

24 362-H:4 Advisory Committee Established. There is a green hydrogen advisory committee
25 established in the department of energy.

26 I. The advisory committee shall consist of:

27 (a) The commissioner of the department of energy, or designee.

28 (b) The commissioner of the department of business and economic affairs, or designee.

29 (c) The commissioner of the department of environmental services, or designee.

30 (d) The chair of the site evaluation committee.

31 (e) The chair of the public utilities commission, or designee.

32 (f) The chair of the New Hampshire port authority.

33 II. The advisory committee shall have the following duties:

34 (a) Examine the production of green hydrogen from any renewable energy source.

35 (b) Investigate and evaluate existing state and federal laws, regulations and funding
36 sources and recommend legislation related to the production, use, distribution and storage of green
37 hydrogen.

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- Page 3 -

1 (c) Identify opportunities to integrate green hydrogen in the transportation, energy,
2 industrial, and other sectors.

3 (d) Identify barriers to the widespread development of hydrogen and recommend
4 government policies to catalyze the deployment of hydrogen in the state economy.

5 (e) Consider a plan to create, support, develop, or partner with a Hydrogen Hub in this
6 state, under federal funding provisions, and determine, how to maximize federal financial incentives
7 to support Hub development.

8 (f) Consider the construction of a dedicated hydrogen pipeline or network of pipelines to
9 serve users of hydrogen in this state, including power generation, transportation, manufacturing,
10 and energy storage facilities.

11 (g) Consider facilities that result in the blending of hydrogen into existing natural gas
12 transmission and distribution systems that serve residential, commercial, transportation, and
13 industrial uses.

14 (h) Streamline the permitting processes for hydrogen facilities and infrastructure,
15 including other carbon use applications and any other issues that the committee deems necessary.

16 (i) Examine cost-effective industrial rates for hydrogen production and flexible energy
17 generation configurations to maximize federal funding for hydrogen facilities, and serves the long-
18 term interests of ratepayers, and cost-effectively avoids or defers distribution system costs.

19 (j) Review the safety standards regarding the production, use, distribution and storage
20 of hydrogen by state agencies.

21 (k) Consider regenerative fuel cell generation by utilities or private entities that
22 provides distribution system benefits, including, but not limited to, avoiding or deferring distribution
23 capacity upgrades, and enhancing distribution system reliability, including, but not limited to,
24 voltage or frequency improvements.

25 III. The advisory committee shall report to the governor, the president of the senate, the
26 speaker of the house of representatives, the chair of senate energy and natural resources committee,
27 the chair of house science, technology, and energy committee on December 1 of each year on its
28 activities, findings, and recommendations.

29 4 New Paragraph; Division of Fire Safety; Green Hydrogen Facilities. Amend RSA 21-P:12 by
30 inserting after paragraph VIII the following new paragraph:

31 IX. Participation in an advisory capacity in state agency siting of green hydrogen facilities,
32 transportation, and storage, and in the permitting and coordination of state agency response to
33 accidents at facilities that produce more than 20 MW of electricity, and associated transportation
34 and storage involving green hydrogen as defined in RSA 362-H, and green hydrogen gas safety,
35 unless pipelines are regulated by the public utilities commission pursuant to RSA 362.

36 5 New Paragraph; Business Profits Tax; Credit for Green Hydrogen Infrastructure. Amend RSA
37 77-A:5 by inserting after paragraph XVI the following new paragraph:

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1 XVII. The tax credit computed under 362-H:3, I for green hydrogen production and
2 infrastructure.

3 6 Effective Date. This act shall take effect July 1, 2023.

LBA
23-1050
1/17/23

**SB 167-FN-LOCAL- FISCAL NOTE
AS INTRODUCED**

AN ACT relative to green hydrogen energy and infrastructure.

FISCAL IMPACT:

Due to time constraints, the Office of Legislative Budget Assistant is unable to provide a fiscal note for this bill, as introduced, at this time. When completed, the fiscal note will be forwarded to the Senate Clerk's Office.

AGENCIES CONTACTED:

Departments of Energy and Revenue Administration

**SB 167-FN-LOCAL FISCAL NOTE
 AS INTRODUCED**

AN ACT relative to green hydrogen energy and infrastructure.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	Indeterminable	Indeterminable	Indeterminable
Expenditures	\$0	\$0	\$0	\$0
Funding Source:	<input checked="" type="checkbox"/> General	<input checked="" type="checkbox"/> Education	<input type="checkbox"/> Highway	<input type="checkbox"/> Other

LOCAL:

Revenue	\$0	Indeterminable	Indeterminable	Indeterminable
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METHODOLOGY:

This bill adds green hydrogen facilities and infrastructure to renewable electric generation which provides fuel diversity, establishes green hydrogen business tax and property tax reduction programs, and establishes a green hydrogen advisory committee established in the Department of Energy.

The Department of Revenue Administration is unable to determine the fiscal impact of this proposed legislation because it does not have information on the number of green hydrogen facilities, green hydrogen pipelines, or hydrogen storage systems that would be built after June 30, 2023 or the qualifying costs for each. The Department provided the following assumptions concerning the impact of the bill on state revenues:

- There would be an indeterminable increase in Business Profits Tax (BPT) to the extent the proposed BPT credit attracts new or existing business organizations into the green hydrogen industry. The timing of the revenue increase would depend on when the business organization is profitable after June 30, 2023.
- Relative to business organizations qualifying for the BPT credit based on plans to acquire new regenerative fuel cell electricity generation that began operation on or after July 1, 2023, BPT revenue from such business organizations could also be reduced by the

amount of credit claimed. Any impact would depend on when such regenerative fuel cell electricity generation come online and becomes profitable.

- Any increase to the BPT results in an increase to the General Fund and Education Trust Fund starting in FY 2024.
- The Department is unable to determine the fiscal impact of the bill on utility property tax revenue because it does not have information on the value of additional utility property that will be installed as a result of this bill. To the extent there are new utility properties installed, there would be an increase in utility property tax revenue and an associated increase to the Education Trust Fund starting in FY 2024.
- The provision to allow for five years of payments in lieu of taxes as a renewable generation facility, to the owner of a green hydrogen facility, a green hydrogen pipeline, or a green hydrogen storage system, would result in an indeterminable impact on municipal revenue.

The Department of Energy states this bill would have no fiscal impact on the Department. The Department assumes that the members of the advisory committee would be responsible for undertaking their duties, including writing the annual report, without regular support from staff from the Department of Energy.

AGENCIES CONTACTED:

Departments of Energy and Revenue Administration

**SB 167-FN-LOCAL FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT #2023-0407s)**

AN ACT relative to green hydrogen energy and infrastructure.

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Departments of Energy and Revenue Administration

SB 167-FN-LOCAL - AS AMENDED BY THE SENATE

02/09/2023 0407s

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SENATE BILL ***167-FN-LOCAL***

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4 high-heat industrial applications, zero-carbon electricity generation, and the gas distribution system.
5 Green hydrogen will contribute to clean energy jobs in the solar energy, wind energy, energy
6 efficiency, energy storage, electric vehicle industries, and other renewable energy industries.

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9 of power generation to a zero-or very low-carbon source of energy. Green hydrogen can play a
10 substantial role as a transportation fuel and as an industrial fuel.

11 III. Green hydrogen infrastructure will enable New Hampshire businesses to develop
12 generation and manufacturing facilities and take advantage of federal funding and investments from
13 the offshore wind industry.

14 2 New Paragraphs; The Preservation and Use of Renewable Generation to Provide Fuel
15 Diversity; Definitions Added. Amend RSA 362-H:1 by inserting after paragraph VI the following
16 new paragraphs:

17 VII. "Green hydrogen" means hydrogen derived from a clean energy resource that uses water as
18 the source of the hydrogen. For purposes of green hydrogen electricity generation and hydrogen
19 transmission, a green hydrogen project may include associated clean energy generation, including
20 regenerative fuel cells, transmission, and other infrastructure. "Green hydrogen" electricity
21 generation means a power plant technology in which an electrical generating unit creates electric
22 power exclusively from electrolytic hydrogen, in a manner that produces zero carbon and co-
23 pollutant emissions, using hydrogen fuel that is electrolyzed using a 100 percent zero carbon
24 emission energy source. The term does not include hydrogen produced using steam reforming or any
25 other conversion technology that produces hydrogen from fossil fuel feedstock.

26 VIII. "Green hydrogen facility" means any combination of a physically connected generator
27 or generators, associated prime movers, and other associated property, including appurtenant land
28 and improvements and personal property, that are normally operated together to produce 20 average
29 megawatts or more of electric power, in order to:

30 (a) Produce green hydrogen through electrolysis technology;

1 (b) Store or transport green hydrogen by means of a green hydrogen pipeline for the
2 transport or storage of green hydrogen or a green hydrogen storage system for the temporary storage
3 of green hydrogen in a vessel, pipeline, or geologic formation; or

4 (c) Convert green hydrogen back to electricity through a hydrogen-capable power
5 generation source.

6 IX. "Regenerative fuel cell" means a device that produces hydrogen and oxygen from
7 electricity and water and alternately produces electrical energy and water from stored hydrogen and
8 oxygen.

9 3 New Sections; Green Hydrogen Production and Infrastructure. Amend RSA 362-H by
10 inserting after section 2 the following new sections:

11 362-H:3 Green Hydrogen Production and Infrastructure.

12 I. The production of green hydrogen by a green hydrogen facility shall be eligible for a credit
13 against the business profits tax. A credit of not more than 10 percent of the qualifying costs or
14 \$500,000, whichever is the lesser value, for investments in green hydrogen facilities and
15 regenerative fuel cells brought into service after December 31, 2023, shall be applied against the
16 business profits tax under RSA 77-A for a taxable period ending on or after December 31, 2024. No
17 taxpayer may qualify for more than \$500,000 in any single taxable period. The aggregate total for
18 this tax credit is \$5,000,000. If the total of applicants exceeds the cap, the funds shall be allocated
19 proportionally.

20 II. The owner of a green hydrogen facility brought into service after December 31, 2023 shall
21 be eligible under RSA 72:74 for the property tax reduction provided as a payment in lieu of taxes as
22 a renewable generation facility, for a period of 5 years.

23 III. Green hydrogen energy and infrastructure projects with a capacity to generate over 20
24 MW of energy shall be evaluated and approved by the site evaluation committee under RSA 162-H,
25 which shall have authority over siting, transportation, and storage.

26 362-H:4 Advisory Committee Established. There is a green hydrogen advisory committee
27 established in the department of energy.

28 I. The advisory committee shall consist of:

- 29 (a) The commissioner of the department of energy, or designee.
30 (b) The commissioner of the department of business and economic affairs, or designee.
31 (c) The commissioner of the department of environmental services, or designee.
32 (d) The chair of the site evaluation committee.
33 (e) The chair of the public utilities commission, or designee.
34 (f) The chair of the New Hampshire port authority.

35 II. The advisory committee shall have the following duties:

- 36 (a) Examine the production of green hydrogen from any renewable energy source.

1 (b) Investigate and evaluate existing state and federal laws, regulations and funding
2 sources and recommend legislation related to the production, use, distribution and storage of green
3 hydrogen.

4 (c) Identify opportunities to integrate green hydrogen in the transportation, energy,
5 industrial, and other sectors.

6 (d) Identify barriers to the widespread development of hydrogen and recommend
7 government policies to catalyze the deployment of hydrogen in the state economy.

8 (e) Consider a plan to create, support, develop, or partner with a Hydrogen Hub in this
9 state, under federal funding provisions, and determine, how to maximize federal financial incentives
10 to support Hub development.

11 (f) Consider the construction of a dedicated hydrogen pipeline or network of pipelines to
12 serve users of hydrogen in this state, including power generation, transportation, manufacturing,
13 and energy storage facilities.

14 (g) Consider facilities that result in the blending of hydrogen into existing natural gas
15 transmission and distribution systems that serve residential, commercial, transportation, and
16 industrial uses, and consider policy recommendations for inclusion of hydrogen production from
17 fossil fuel feedstock.

18 (h) Streamline the permitting processes for hydrogen facilities and infrastructure,
19 including other carbon use applications and any other issues that the committee deems necessary.

20 (i) Examine cost-effective industrial rates for hydrogen production and flexible energy
21 generation configurations to maximize federal funding for hydrogen facilities, and serves the long-
22 term interests of ratepayers, and cost-effectively avoids or defers distribution system costs.

23 (j) Review the safety standards regarding the production, use, distribution and storage
24 of hydrogen by state agencies.

25 (k) Consider regenerative fuel cell generation by utilities or private entities that
26 provides distribution system benefits, including, but not limited to, avoiding or deferring distribution
27 capacity upgrades, and enhancing distribution system reliability, including, but not limited to,
28 voltage or frequency improvements.

29 III. The advisory committee shall report to the governor, the president of the senate, the
30 speaker of the house of representatives, the chair of senate energy and natural resources committee,
31 the chair of house science, technology, and energy committee on December 1 of each year on its
32 activities, findings, and recommendations.

33 4 New Paragraph; Division of Fire Safety; Green Hydrogen Facilities. Amend RSA 21-P:12 by
34 inserting after paragraph VIII the following new paragraph:

35 IX. Participation in an advisory capacity in state agency siting of green hydrogen facilities,
36 transportation, and storage, and in the permitting and coordination of state agency response to
37 accidents at facilities that produce more than 20 MW of electricity, and associated transportation

SB 167-FN-LOCAL - AS AMENDED BY THE SENATE

- Page 4 -

1 and storage involving green hydrogen as defined in RSA 362-H, and green hydrogen gas safety,
2 unless pipelines are regulated by the public utilities commission pursuant to RSA 362.

3 5 New Paragraph; Business Profits Tax; Credit for Green Hydrogen Infrastructure. Amend RSA
4 77-A:5 by inserting after paragraph XVI the following new paragraph:

5 XVII. The tax credit computed under RSA 362-H:3, I for green hydrogen production and
6 infrastructure.

7 6 Repeal; 2029; Business Profits Tax Credit. The following are repealed:

8 I. RSA 362-H:3, I, relative to the business profits tax credit for investments in green
9 hydrogen facilities and regenerative fuel cells.

10 II. RSA 77-A:5, XVII, relative to the use of the green hydrogen business profits tax credit.

11 7 Effective Date.

12 I. Section 6 of this act shall take effect January 1, 2029.

13 II. The remainder of this act shall take effect July 1, 2023.

SB 167-FN-LOCAL- FISCAL NOTE
 AS AMENDED BY THE SENATE (AMENDMENT #2023-0407s)

AN ACT relative to green hydrogen energy and infrastructure.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
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- There would be an indeterminable increase in Business Profits Tax (BPT) to the extent the proposed BPT credit attracts new or existing business organizations into the green hydrogen industry. The timing of the revenue increase would depend on when the business organization is profitable after June 30, 2023.
- Relative to business organizations qualifying for the BPT credit based on plans to acquire new regenerative fuel cell electricity generation that began operation on or after July 1, 2023, BPT revenue from such business organizations could also be reduced by the amount of credit claimed. Any impact would depend on when such regenerative fuel cell electricity generation come online and becomes profitable.

- Any increase to the BPT results in an increase to the General Fund and Education Trust Fund starting in FY 2024.
- The Department is unable to determine the fiscal impact of the bill on utility property tax revenue because it does not have information on the value of additional utility property that will be installed as a result of this bill. To the extent there are new utility properties installed, there would be an increase in utility property tax revenue and an associated increase to the Education Trust Fund starting in FY 2024.
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QTP/A 5-0

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9 of power generation to a zero-or very low-carbon source of energy. Green hydrogen can play a
10 substantial role as a transportation fuel and as an industrial fuel.

11 III. Green hydrogen infrastructure will enable New Hampshire businesses to develop
12 generation and manufacturing facilities and take advantage of federal funding and investments from
13 the offshore wind industry.

14 2 New Paragraphs; The Preservation and Use of Renewable Generation to Provide Fuel
15 Diversity; Definitions Added. Amend RSA 362-H:1 by inserting after paragraph VI the following
16 new paragraphs:

17 VII. "Green hydrogen" means hydrogen derived from a clean energy resource that uses water as
18 the source of the hydrogen. For purposes of green hydrogen electricity generation and hydrogen
19 transmission, a green hydrogen project may include associated clean energy generation, including
20 regenerative fuel cells, transmission, and other infrastructure. "Green hydrogen" electricity
21 generation means a power plant technology in which an electrical generating unit creates electric
22 power exclusively from electrolytic hydrogen, in a manner that produces zero carbon and co-
23 pollutant emissions, using hydrogen fuel that is electrolyzed using a 100 percent zero carbon
24 emission energy source. The term does not include hydrogen produced using steam reforming or any
25 other conversion technology that produces hydrogen from fossil fuel feedstock.

26 VIII. "Green hydrogen facility" means any combination of a physically connected generator
27 or generators, associated prime movers, and other associated property, including appurtenant land
28 and improvements and personal property, that are normally operated together to produce 20 average
29 megawatts or more of electric power, in order to:

30 (a) Produce green hydrogen through electrolysis technology;

SB 167-FN-LOCAL - AS AMENDED BY THE SENATE

- Page 2 -

1 (b) Store or transport green hydrogen by means of a green hydrogen pipeline for the
2 transport or storage of green hydrogen or a green hydrogen storage system for the temporary storage
3 of green hydrogen in a vessel, pipeline, or geologic formation; or

4 (c) Convert green hydrogen back to electricity through a hydrogen-capable power
5 generation source.

6 IX. "Regenerative fuel cell" means a device that produces hydrogen and oxygen from
7 electricity and water and alternately produces electrical energy and water from stored hydrogen and
8 oxygen.

9 3 New Sections; Green Hydrogen Production and Infrastructure. Amend RSA 362-H by
10 inserting after section 2 the following new sections:

11 362-H:3 Green Hydrogen Production and Infrastructure.

12 I. The production of green hydrogen by a green hydrogen facility shall be eligible for a credit
13 against the business profits tax. A credit of not more than 10 percent of the qualifying costs or
14 \$500,000, whichever is the lesser value, for investments in green hydrogen facilities and
15 regenerative fuel cells brought into service after December 31, 2023, shall be applied against the
16 business profits tax under RSA 77-A for a taxable period ending on or after December 31, 2024. No
17 taxpayer may qualify for more than \$500,000 in any single taxable period. The aggregate total for
18 this tax credit is \$5,000,000. If the total of applicants exceeds the cap, the funds shall be allocated
19 proportionally.

20 II. The owner of a green hydrogen facility brought into service after December 31, 2023 shall
21 be eligible under RSA 72:74 for the property tax reduction provided as a payment in lieu of taxes as
22 a renewable generation facility, for a period of 5 years.

23 III. Green hydrogen energy and infrastructure projects with a capacity to generate over 20
24 MW of energy shall be evaluated and approved by the site evaluation committee under RSA 162-H,
25 which shall have authority over siting, transportation, and storage.

26 362-H:4 Advisory Committee Established. There is a green hydrogen advisory committee
27 established in the department of energy.

28 I. The advisory committee shall consist of:

29 (a) The commissioner of the department of energy, or designee.

30 (b) The commissioner of the department of business and economic affairs, or designee.

31 (c) The commissioner of the department of environmental services, or designee.

32 (d) The chair of the site evaluation committee.

33 (e) The chair of the public utilities commission, or designee.

34 (f) The chair of the New Hampshire port authority.

35 II. The advisory committee shall have the following duties:

36 (a) Examine the production of green hydrogen from any renewable energy source.

SB 167-FN-LOCAL - AS AMENDED BY THE SENATE

- Page 3 -

1 (b) Investigate and evaluate existing state and federal laws, regulations and funding
2 sources and recommend legislation related to the production, use, distribution and storage of green
3 hydrogen.

4 (c) Identify opportunities to integrate green hydrogen in the transportation, energy,
5 industrial, and other sectors.

6 (d) Identify barriers to the widespread development of hydrogen and recommend
7 government policies to catalyze the deployment of hydrogen in the state economy.

8 (e) Consider a plan to create, support, develop, or partner with a Hydrogen Hub in this
9 state, under federal funding provisions, and determine, how to maximize federal financial incentives
10 to support Hub development.

11 (f) Consider the construction of a dedicated hydrogen pipeline or network of pipelines to
12 serve users of hydrogen in this state, including power generation, transportation, manufacturing,
13 and energy storage facilities.

14 (g) Consider facilities that result in the blending of hydrogen into existing natural gas
15 transmission and distribution systems that serve residential, commercial, transportation, and
16 industrial uses, and consider policy recommendations for inclusion of hydrogen production from
17 fossil fuel feedstock.

18 (h) Streamline the permitting processes for hydrogen facilities and infrastructure,
19 including other carbon use applications and any other issues that the committee deems necessary.

20 (i) Examine cost-effective industrial rates for hydrogen production and flexible energy
21 generation configurations to maximize federal funding for hydrogen facilities, and serves the long-
22 term interests of ratepayers, and cost-effectively avoids or defers distribution system costs.

23 (j) Review the safety standards regarding the production, use, distribution and storage
24 of hydrogen by state agencies.

25 (k) Consider regenerative fuel cell generation by utilities or private entities that
26 provides distribution system benefits, including, but not limited to, avoiding or deferring distribution
27 capacity upgrades, and enhancing distribution system reliability, including, but not limited to,
28 voltage or frequency improvements.

29 III. The advisory committee shall report to the governor, the president of the senate, the
30 speaker of the house of representatives, the chair of senate energy and natural resources committee,
31 the chair of house science, technology, and energy committee on December 1 of each year on its
32 activities, findings, and recommendations.

33 4 New Paragraph; Division of Fire Safety; Green Hydrogen Facilities. Amend RSA 21-P:12 by
34 inserting after paragraph VIII the following new paragraph:

35 IX. Participation in an advisory capacity in state agency siting of green hydrogen facilities,
36 transportation, and storage, and in the permitting and coordination of state agency response to
37 accidents at facilities that produce more than 20 MW of electricity, and associated transportation

**SB 167-FN-LOCAL- FISCAL NOTE
AS INTRODUCED**

AN ACT relative to green hydrogen energy and infrastructure.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	Indeterminable	Indeterminable	Indeterminable
Expenditures	\$0	\$0	\$0	\$0
Funding Source:	<input checked="" type="checkbox"/> General	<input checked="" type="checkbox"/> Education	<input type="checkbox"/> Highway	<input type="checkbox"/> Other

LOCAL:

Revenue	\$0	Indeterminable	Indeterminable	Indeterminable
Expenditures	\$0	\$0	\$0	\$0

METHODOLOGY:

This bill adds green hydrogen facilities and infrastructure to renewable electric generation which provides fuel diversity, establishes green hydrogen business tax and property tax reduction programs, and establishes a green hydrogen advisory committee established in the Department of Energy.

The Department of Revenue Administration is unable to determine the fiscal impact of this proposed legislation because it does not have information on the number of green hydrogen facilities, green hydrogen pipelines, or hydrogen storage systems that would be built after June 30, 2023 or the qualifying costs for each. The Department provided the following assumptions concerning the impact of the bill on state revenues:

- There would be an indeterminable increase in Business Profits Tax (BPT) to the extent the proposed BPT credit attracts new or existing business organizations into the green hydrogen industry. The timing of the revenue increase would depend on when the business organization is profitable after June 30, 2023.
- Relative to business organizations qualifying for the BPT credit based on plans to acquire new regenerative fuel cell electricity generation that began operation on or after July 1, 2023, BPT revenue from such business organizations could also be reduced by the amount of credit claimed. Any impact would depend on when such regenerative fuel cell electricity generation come online and becomes profitable.

SB 167-FN-LOCAL - AS AMENDED BY THE SENATE

- Page 4 -

1 and storage involving green hydrogen as defined in RSA 362-H, and green hydrogen gas safety,
2 unless pipelines are regulated by the public utilities commission pursuant to RSA 362.

3 5 New Paragraph; Business Profits Tax; Credit for Green Hydrogen Infrastructure. Amend RSA
4 77-A:5 by inserting after paragraph XVI the following new paragraph:

5 XVII. The tax credit computed under RSA 362-H:3, I for green hydrogen production and
6 infrastructure.

7 6 Repeal; 2029; Business Profits Tax Credit. The following are repealed:

8 I. RSA 362-H:3, I, relative to the business profits tax credit for investments in green
9 hydrogen facilities and regenerative fuel cells.

10 II. RSA 77-A:5, XVII, relative to the use of the green hydrogen business profits tax credit.

11 7 Effective Date.

12 I. Section 6 of this act shall take effect January 1, 2029.

13 II. The remainder of this act shall take effect July 1, 2023.

- Any increase to the BPT results in an increase to the General Fund and Education Trust Fund starting in FY 2024.
- The Department is unable to determine the fiscal impact of the bill on utility property tax revenue because it does not have information on the value of additional utility property that will be installed as a result of this bill. To the extent there are new utility properties installed, there would be an increase in utility property tax revenue and an associated increase to the Education Trust Fund starting in FY 2024.
- The provision to allow for five years of payments in lieu of taxes as a renewable generation facility, to the owner of a green hydrogen facility, a green hydrogen pipeline, or a green hydrogen storage system, would result in an indeterminable impact on municipal revenue.

The Department of Energy states this bill would have no fiscal impact on the Department. The Department assumes that the members of the advisory committee would be responsible for undertaking their duties, including writing the annual report, without regular support from staff from the Department of Energy.

AGENCIES CONTACTED:

Departments of Energy and Revenue Administration

**SB 167-FN-LOCAL FISCAL NOTE
 AS AMENDED BY THE SENATE (AMENDMENT #2023-0407s)**

AN ACT relative to green hydrogen energy and infrastructure.

FISCAL IMPACT: State County Local None

STATE:	Estimated Increase / (Decrease)			
	FY 2023	FY 2024	FY 2025	FY 2026
Appropriation	\$0	\$0	\$0	\$0
Revenue	\$0	Indeterminable	Indeterminable	Indeterminable
Expenditures	\$0	\$0	\$0	\$0
Funding Source:	<input checked="" type="checkbox"/> General	<input checked="" type="checkbox"/> Education	<input type="checkbox"/> Highway	<input type="checkbox"/> Other

LOCAL:

Revenue	\$0	Indeterminable	Indeterminable	Indeterminable
Expenditures	\$0	\$0	\$0	\$0

METHODOLOGY:

This bill adds green hydrogen facilities and infrastructure to renewable electric generation which provides fuel diversity, establishes green hydrogen business tax and property tax reduction programs, and establishes a green hydrogen advisory committee established in the Department of Energy.

The Department of Revenue Administration is unable to determine the fiscal impact of this proposed legislation because it does not have information on the number of green hydrogen facilities, green hydrogen pipelines, or hydrogen storage systems that would be built after June 30, 2023 or the qualifying costs for each. The Department provided the following assumptions concerning the impact of the bill on state revenues:

- There would be an indeterminable increase in Business Profits Tax (BPT) to the extent the proposed BPT credit attracts new or existing business organizations into the green hydrogen industry. The timing of the revenue increase would depend on when the business organization is profitable after June 30, 2023.
- Relative to business organizations qualifying for the BPT credit based on plans to acquire new regenerative fuel cell electricity generation that began operation on or after July 1, 2023, BPT revenue from such business organizations could also be reduced by the

amount of credit claimed. Any impact would depend on when such regenerative fuel cell electricity generation come online and becomes profitable.

- Any increase to the BPT results in an increase to the General Fund and Education Trust Fund starting in FY 2024.
- The Department is unable to determine the fiscal impact of the bill on utility property tax revenue because it does not have information on the value of additional utility property that will be installed as a result of this bill. To the extent there are new utility properties installed, there would be an increase in utility property tax revenue and an associated increase to the Education Trust Fund starting in FY 2024.
- The provision to allow for five years of payments in lieu of taxes as a renewable generation facility, to the owner of a green hydrogen facility, a green hydrogen pipeline, or a green hydrogen storage system, would result in an indeterminable impact on municipal revenue.

The Department of Energy states this bill would have no fiscal impact on the Department. The Department assumes that the members of the advisory committee would be responsible for undertaking their duties, including writing the annual report, without regular support from staff from the Department of Energy.

AGENCIES CONTACTED:

Departments of Energy and Revenue Administration

Amendments

Amendment to SB 167-FN-LOCAL

1 Amend RSA 362-H:1, VII as inserted by section 2 of the bill by replacing it with the following:

2

3 VII. "Green hydrogen" means hydrogen derived from a clean energy resource that uses
4 water as the source of the hydrogen. For purposes of green hydrogen electricity generation and
5 hydrogen transmission, a green hydrogen project may include associated clean energy generation,
6 including regenerative fuel cells, transmission, and other infrastructure. "Green hydrogen"
7 electricity generation means a power plant technology in which an electrical generating unit creates
8 electric power exclusively from electrolytic hydrogen, in a manner that produces zero carbon and co-
9 pollutant emissions, using hydrogen fuel that is electrolyzed using a 100 percent zero carbon
10 emission energy source. The term does not include hydrogen produced using steam reforming or any
11 other conversion technology that produces hydrogen from fossil fuel feedstock.

12

13 Amend RSA 362-H:3, I and II as inserted by section 3 of the bill by replacing it with the following:

14

15 I. The production of green hydrogen by a green hydrogen facility shall be eligible for a credit
16 against the business profits tax. A credit of not more than 10 percent of the qualifying costs or
17 \$500,000, whichever is the lesser value, for investments in green hydrogen facilities and
18 regenerative fuel cells brought into service after December 31, 2023, shall be applied against the
19 business profits tax under RSA 77-A for a taxable period ending on or after December 31, 2024. No
20 taxpayer may qualify for more than \$500,000 in any single taxable period. The aggregate total for
21 this tax credit is \$5,000,000. If the total of applicants exceeds the cap, the funds shall be allocated
22 proportionally.

23

24 II. The owner of a green hydrogen facility brought into service after December 31, 2023
25 shall be eligible under RSA 72:74 for the property tax reduction provided as a payment in lieu of
26 taxes as a renewable generation facility, for a period of 5 years.

26

27 Amend RSA 362-H:4, II(g) as inserted by section 3 of the bill by replacing it with the following:

28

29 (g) Consider facilities that result in the blending of hydrogen into existing natural gas
30 transmission and distribution systems that serve residential, commercial, transportation, and
31 industrial uses, and consider policy recommendations for inclusion of hydrogen production from
32 fossil fuel feedstock.

Amendment to SB 167-FN-LOCAL

- Page 2 -

1 Amend the bill by replacing all after section 4 with the following:

2

3 5 New Paragraph; Business Profits Tax; Credit for Green Hydrogen Infrastructure. Amend RSA
4 77-A:5 by inserting after paragraph XVI the following new paragraph:

5 XVII. The tax credit computed under RSA 362-H:3, I for green hydrogen production and
6 infrastructure.

7 6 Repeal; 2029; Business Profits Tax Credit. The following are repealed:

8 I. RSA 362-H:3, I, relative to the business profits tax credit for investments in green
9 hydrogen facilities and regenerative fuel cells.

10 II. RSA 77-A:5, XVII, relative to the use of the green hydrogen business profits tax credit.

11 7 Effective Date.

12 I. Section 6 of this act shall take effect January 1, 2029.

13 II. The remainder of this act shall take effect July 1, 2023.

UNAPPROVED

Amendment to SB 167-FN-LOCAL

1 Amend RSA 362-H:1, VII as inserted by section 2 of the bill by replacing it with the following:

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7 electricity generation means a power plant technology in which an electrical generating unit creates
8 electric power exclusively from electrolytic hydrogen, in a manner that produces zero carbon and co-
9 pollutant emissions, using hydrogen fuel that is electrolyzed using a 100 percent zero carbon
10 emission energy source. The term does not include hydrogen produced using steam reforming or any
11 other conversion technology that produces hydrogen from fossil fuel feedstock.

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13 Amend RSA 362-H:3, I and II as inserted by section 3 of the bill by replacing it with the following:

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15 I. The production of green hydrogen by a green hydrogen facility shall be eligible for a credit
16 against the business profits tax. A credit of not more than 10 percent of the qualifying costs or
17 \$500,000, whichever is the lesser value, for investments in green hydrogen facilities and
18 regenerative fuel cells brought into service after December 31, 2023, shall be applied against the
19 business profits tax under RSA 77-A for a taxable period ending on or after December 31, 2024. No
20 taxpayer may qualify for more than \$500,000 in any single taxable period. The aggregate total for
21 this tax credit is \$5,000,000. If the total of applicants exceeds the cap, the funds shall be allocated
22 proportionally.

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24 II. The owner of a green hydrogen facility brought into service after December 31, 2023 shall
25 be eligible under RSA 72:74 for the property tax reduction provided as a payment in lieu of taxes as
26 a renewable generation facility, for a period of 5 years.

26

27 Amend RSA 362-H:4, II(g) as inserted by section 3 of the bill by replacing it with the following:

28

29 (g) Consider facilities that result in the blending of hydrogen into existing natural gas
30 transmission and distribution systems that serve residential, commercial, transportation, and
31 industrial uses, and consider policy recommendations for inclusion of hydrogen production from
32 fossil fuel feedstock.

Amendment to SB 167-FN-LOCAL

- Page 2 -

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9 hydrogen facilities and regenerative fuel cells.

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Committee Minutes

SENATE CALENDAR NOTICE

Energy and Natural Resources

Sen Kevin Avard, Chair
Sen Howard Pearl, Vice Chair
Sen Regina Birdsell, Member
Sen David Watters, Member
Sen Debra Altschiller, Member

Date: January 25, 2023

HEARINGS

Thursday	02/02/2023	
(Day)	(Date)	
Energy and Natural Resources	State House 103	1:00 p.m.
(Name of Committee)	(Place)	(Time)
1:00 p.m. SB 161	relative to low-moderate income community solar projects.	
1:15 p.m. SB 166-FN	relative to electric grid modernization.	
1:30 p.m. SB 167-FN-LOCAL	relative to green hydrogen energy and infrastructure.	
1:45 p.m. SB 168	relative to participation in a low-moderate income residential customers community solar project.	

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

SB 161

Sen. Perkins Kwoka
Rep. Muns, C

Sen. Watters
Rep. Preece

Sen. Altschiller

Rep. McWilliams

SB 166-FN

Sen. Watters
Sen. Avard
Sen. Soucy

Sen. Perkins Kwoka
Sen. Rosenwald
Rep. McWilliams

Sen. D'Allesandro
Sen. Altschiller
Rep. McGhee

Sen. Fenton
Sen. Chandley

SB 167-FN-LOCAL

Sen. Watters
Sen. Rosenwald

Sen. Perkins Kwoka
Sen. Altschiller

Sen. Soucy
Rep. McGhee

Sen. Fenton

SB 168

Sen. Avard

Sen. Watters

Nikolas Liamos 271-7875

Kevin A. Avard
Chairman

Senate Energy and Natural Resources Committee

Nikolas Lamos 271-7875

SB 167-FN-LOCAL, relative to green hydrogen energy and infrastructure.

Hearing Date: February 2, 2023

Time Opened: 2:31 p.m.

Time Closed: 2:56 p.m.

Members of the Committee Present: Senators Avar, Pearl, Birdsell, Watters and Altschiller

Members of the Committee Absent : None

Bill Analysis: This bill adds green hydrogen facilities and infrastructure to renewable electric generation which provides fuel diversity, establishes green hydrogen business tax and property tax reduction programs, and establishes a green hydrogen advisory committee established in the department of energy.

Sponsors:

Sen. Watters

Sen. Perkins Kwoka

Sen. Soucy

Sen. Fenton

Sen. Rosenwald

Sen. Altschiller

Rep. McGhee

Who supports the bill: Senator David Watters (SD 4), Marc Brown, Sam Evans Brown, James Andrews, Jim Monahan, Joe Harrison, Hayden Smith, Senator Cindy Rosenwald (SD 13), Senator Donna Soucy (SD 18), Susan Richman, Judith Saum, Anne Grossi, Kate Coon, Senator Rebecca Perkins Kwoka (SD 21), Margaret Longley, Marc Brown, and Senator Donovan Fenton (SD 10)

Who opposes the bill: Julie Smith, Susan Liebowitz, Barbara Southard, Jeanne Torpey, Andrew Jones, Gary Devore, Claudia Damon, Nancy Brennan, Patricia Martin, Susan Moore, Tom St. Martin, Lois Cote, Judith Johnson, Gregory Davis, Alfrieda Eglund, Ann Rettew, Kim Marie Fudge, Edna Bernier, Louise Spencer, Misty Crompton, John Keegan, Kent Hackmann, Catherine Corkery, and Carla Bilingham

Who is neutral on the bill: Keen Meng Wong, and Josh Elliott

Summary of testimony presented in support:

Senator David Watters

Senate District 4

- Senator David Watters introduced Senate Bill 167-FN.
- Senator Watters stated that besides offshore wind energy, hydrogen energy is likely to be one of the largest and transformative energy sources in the future.

- Senator David Watters stated the benefits of hydrogen energy; it has a vast potential for power generation, industrial uses which need a high energy fuel, and for transportation such as interstate trucking.
- Senator Watters stated that there are rapid technological advancements that make electrolyzing hydrogen cheaper.
- Senator Watters stated that the rapid technological advancements are a result of high-level investments by governments and energy companies, which means the competitive prices are due to make hydrogen energy extremely competitive.
- Senator Watters stated that this bill would make New Hampshire ready for hydrogen energy.
- Senator Watters stated that hydrogen energy can be utilized in New Hampshire as a storage fuel for offshore wind.
- Senator Watters stated that marine hydrogen is becoming a popular fuel source for boats.
- Senator Watters stated that hydrogen energy has the potential to replace coal generators and other expensive fuel sources in New Hampshire.
- Senator Watters stated that Senate Bill 167-FN is modeled on similar legislation other states have passed.
- Senator Watters noted that the definitions in SB 167-FN need some work. Some of the definitions that need to be changed are: the blending of hydrogen into natural gas, the use of excess heat generation from existing power plants, and the definition of hydrogen to an industry standard like non carbon sources.
- Senator Watters stated that SB 167-FN would provide a tax credit against the business profits tax to produce green hydrogen by a green hydrogen facility.
- Senator Watters stated that currently hydrogen is permitted and evaluated by a local fire marshal, SB 167-FN would dictate the state fire marshal to oversee in conjunction with the local fire marshal to monitor and permit hydrogen used for fuel sources.
- Senator Watters noted that SB 167-FN would establish a hydrogen energy advisory council, which would work with the state and utilities to oversee legislative efforts at the agency level and the legislative and executive levels.
- Senator Watters stated that page 3 of SB 167-FN would establish barriers for hydrogen energy.
- Senator Watters stated that New Hampshire needs to be open to business for new and innovative kinds of energy.

James Andrews

President and CEO, Granite Shore Power

- James Andrews stated that Granite Shore Power is a wholesale electric generator.
- Mr. Andrews stated that his company has 11 diverse fuel generators in New Hampshire.
- Mr. Andrews stated that his generators are essential power generators to ISO New England.
- Mr. Andrews stated that GSP strongly supports an energy transition to hydrogen power.
- Mr. Andrews stated that it is crucial for New Hampshire to invest capital in local energy producers and support infrastructure projects.

- Mr. Andrews stated that New Hampshire has a favorable tax climate to attract businesses for future infrastructure projects.
- Mr. Andrews stated that GSP strongly supports the hydrogen advisory committee established in SB 167-FN.

Jim Monahan

The Dupont Group

- Jim Monahan stated that he supports SB 167-FN but the definitions are too broad.
- Mr. Monahan explained that he would like to see New Hampshire's definition of hydrogen in line with the federal government's definition.
- Mr. Monahan stated that if the definitions in SB 167-FN are left as broad as they currently are, then New Hampshire may lose out on capital investment opportunities.

Summary of testimony presented in opposition: None

Neutral Information Presented:

Keen Meng Wong

Department of Revenue Administration

- Keen Meng Wong stated that the Department of Revenue Administration has no position on Senate Bill 167-FN, but there are portions that concern the DRA like the tax credit.
- Mr. Meng Wong stated that one of the concerns of the DRA is on page 3. The DRA would like a number or ratio listed per each credit as well as a definition for a qualifying cost.
- Mr. Meng Wong stated that the DRA would like to see language that includes a triggering point for when a tax credit can be claimed by a company.
- Mr. Meng Wong stated that the DRA also has an issue with the effective date in relation to a taxable period. The DRA would like the effective date to take place at the start of a taxable period.

Josh Elliott

Director of Policy and Programs, Department of Energy

- Josh Elliott stated that the Department of Energy has a concern with Senate Bill 167-FN.
- Mr. Elliott stated that the department has a concern with the make-up of the advisory committee. As SB 167-FN currently reads one seat on the committee goes to the director of the Public Utilities Commission and one seat goes to the chair of the site evaluation committee, they are the same person so that would give one person the power of two votes.

Speakers

Senate Remote Testify

Energy and Natural Resources Committee Testify List for Bill SB167 on 2023-02

Support: 11 Oppose: 25

<u>Name</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>
Smith, Hayden	A Member of the Public	Myself	Support
Smith, Julie	A Member of the Public	Myself	Oppose
Rosenwald, Cindy	An Elected Official	SD 13	Support
soucy, donna	An Elected Official	SD 18	Support
Liebowitz, Susan	A Member of the Public	Myself	Oppose
Richman, Susan	A Member of the Public	Myself	Oppose
Saum, Judith	A Member of the Public	Myself	Support
Southard, Barbara	A Member of the Public	Myself	Support
Thomas, A	A Member of the Public	Myself	Oppose
Grossi, Anne	A Member of the Public	Myself	Support
Coon, Kate	A Member of the Public	Myself	Support
Torpey, Jeanne	A Member of the Public	Myself	Oppose
Perkins Kwoka, Senator Rebecca	An Elected Official	Myself	Support
Jones, Andrew	A Member of the Public	Myself	Oppose
Devore, Gary	A Member of the Public	Myself	Oppose
Damon, Claudia	A Member of the Public	Myself	Oppose
Brennan, Nancy	A Member of the Public	Myself	Oppose
Martin, Patricia	A Member of the Public	Myself	Oppose
Devore, Susan	A Member of the Public	Myself	Oppose
Martin, tom	A Member of the Public	Myself	Oppose
Cote, Lois	A Member of the Public	Myself	Oppose
Johnson, Judith	A Member of the Public	Myself	Oppose
Davis, Gregory	A Member of the Public	Myself	Oppose
Englund, Alfreda	An Elected Official	Myself	Oppose
Rettew, Ann	A Member of the Public	Myself	Oppose
Fudge, Kim Marie	A Member of the Public	Myself	Oppose
Bernier, Edna	A Member of the Public	Myself	Oppose
longley, margaret	A Member of the Public	Myself	Support
Spencer, Louise	A Member of the Public	Myself	Oppose
Crompton, Misty	A Member of the Public	Myself	Oppose
Brown, Marc	A Lobbyist	Consumer Energy alliance	Support
Keegan, John	A Member of the Public	Myself	Oppose
Fenton (SD 10), Senator Donovan	An Elected Official	Myself	Support
Hackmann, Kent	A Member of the Public	Myself	Oppose
Corkery, Catherine	A Lobbyist	NH Sierra Club	Oppose
Billingham, Carla	A Member of the Public	Myself	Oppose

Testimony

NH SENATE ENERGY AND NATURAL RESOURCES COMMITTEE

SENATE BILL 167-FN-LOCAL COMMITTEE HEARING

FEBRUARY 2, 2023

PREPARED REMARKS

INTRODUCTION

Good afternoon, Chairman Avard and Committee Members. My name is James Andrews, and I am President and CEO of Granite Shore Power testifying in support of Senate Bill 167.

ABOUT GRANITE SHORE POWER

Granite Shore Power is a wholesale electric generator providing over one gigawatt of seasonal and peaking electric generation from its eleven fuel-diverse generating stations located throughout New Hampshire.

Granite Shore Power has operated these facilities since its acquisition of the assets from Public Service Company of New Hampshire in 2018 following the state mandated divestiture.

Granite Shore Power's generating stations are essential resources within ISO-New England, assuring reliable electricity to the families and businesses of New Hampshire when needed most.

From our earliest days, GSP's message has been consistent and clear. Our generating fleet can be depended on whether on our coldest nights or hottest days, and we serve as an essential and safe bridge to the next generation of energy resources in New Hampshire.

We strongly support such a transition, and will play our important role providing power to businesses and families in our region during that process.

We encourage a constructive dialogue about how best to achieve our shared decarbonization goals and advancing a renewable ***and reliable*** energy infrastructure for the New England region.

If New Hampshire is going to benefit from energy transition and renewable energy opportunities -- not only decarbonization efforts but also economic growth -- it is imperative that state encourage capital be invested directly in New Hampshire to support infrastructure projects.

New Hampshire is well suited to take advantage of its highly qualified trade professionals and educational institutions, and its favorable tax climate, to compete for the businesses that will support projects; and most importantly, its existing major infrastructure necessary to transition the region to the next generation of energy resources and drive New Hampshire commerce.

SUPPORT FOR BILL

We commend the Sponsor and Co-Sponsors for putting SB 167 forward, and we strongly support it.

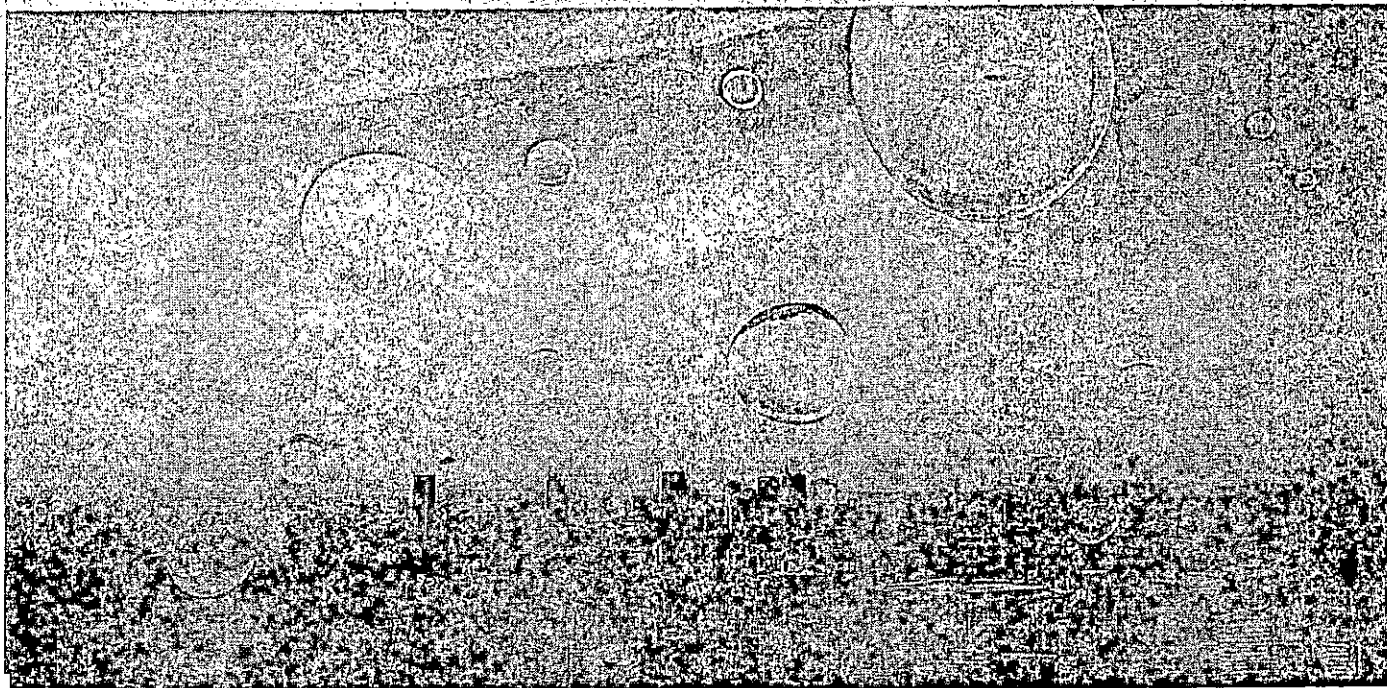
This bill will help New Hampshire lead the way enabling energy and infrastructure projects that are truly transformative. Moreover, establishing an Advisory Committee that actively engages the private sector -- and will recommend sound policies -- is the right thing to do.

That Committee will consider legislation that will incentivize new investments we need, and optimize siting to adjacent existing infrastructure. It is critical that this work begin now, so we are not disadvantaged by other states acting more aggressively.

We should lead in this area, and this bill will help New Hampshire do just that.

Thank you for the opportunity to share our views.

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Can e-Fuels Drive the Hydrogen Revolution?

Clean and carbon-neutral, e-fuels are a direct substitute for fossil fuels.

f t in

There is no doubt that hydrogen is emerging as an important player in the battle against climate change. The International Energy Agency describes hydrogen as "a key pillar of decarbonization for industry"¹ and has compiled a database of close to 1,000 low-carbon hydrogen projects². The market for green, or zero-emission, hydrogen alone is forecast to grow from \$444 million in 2021 to almost \$4.4 billion by 2026—a compound annual growth rate of 58%³.

The challenge will be to convert this palpable enthusiasm into practical applications. It is true that hydrogen has been worked with for decades and that the technology required to produce it without carbon-dioxide emissions is relatively proven. But it has yet to be successfully scaled. Also, the comprehensive value chain required—spanning production, transport, storage and utilization—is in its very early stages.

Scaling Up a New Asset Class

"Green hydrogen is a new asset class," says Elena Robciuc, a Houston-based managing director of the Energy+ Group at Societe Generale. "This is tremendously exciting for both developers and financiers; but alongside the opportunity there are also challenges."



"E-fuels are a clean, carbon-neutral, direct substitute for fossil fuels."

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Even if it does, current global electrolyzer manufacturing capacity is below 10 gigawatts a year, while plants under construction above can be as large as 2 gigawatts to 5 gigawatts each. Consequently, every developer is scrambling to secure production, notes Ms. Robciuc.

Beyond that, hydrogen is hard to work with: the molecule is so small and light that it is difficult to contain and requires expensive new infrastructure to be built—from salt caverns for storage to pipelines and shipping.

One solution to increase hydrogen transportation and storage efficiency is to cool the hydrogen from a gas to a liquid state, which reduces its volume by 800 times; however, the hydrogen must be refrigerated to negative 423 degrees Fahrenheit, which consumes significant energy.

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[Chile and the Rise of Sustainability-Linked Finance](#)

Refine and Apply

A much better solution is to convert hydrogen into other products: These include so-called electrofuels, or e-fuels. Meg Gentle, executive director of HIF Global, a startup in this sector that is being advised by Societe Generale, says: "E-fuels are a clean, carbon-neutral, direct substitute for fossil fuels that are made of green hydrogen and recycled CO2. E-fuels are produced using proven technologies and can be used in today's cars, trucks, ships, and airplanes without modifications." This makes e-fuels a practical and immediate way to reduce carbon emissions, ahead of tightening standards—such as those being imposed in California—and longer-term solutions.

The hurdle, to date, has been cost: This is what makes the recently passed U.S. Inflation Reduction Act (IRA)⁴ a game changer. Not only does it contain a massive \$370 billion of clean-energy incentives and tax credits; for developers of low-carbon hydrogen and e-fuel projects, there is the potential to combine multiple tax incentives together. Beyond that, they may even be able to monetize carbon credits generated in the process.

Roughly, that means a U.S. green hydrogen producer could receive up to \$3 a kilogram in incentives—a meaningful amount as they work to reduce costs from around \$6 a kilogram currently to the \$2 a kilogram or so which many experts see as the level needed to achieve market competitiveness and hence real scale. "The IRA has the potential to turn marginal clean hydrogen and e-fuels developments profitable, and we therefore see it as a very strong catalyst for this industry," says Ms. Robciuc.

To counteract this more muscular U.S. industrial policy, the European Union is considering simplifying its own state aid rules in a bid to continue to attract clean-energy investments.



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Putting a Project Together

Sound economics and the ability to overcome technical challenges are of course essential, but such projects also need other elements to be successful. Foremost among these is a long-term agreement with an offtaker willing to buy all or most of the future production. With an offtaker in place, a developer is able to attract financing on attractive terms. HIF Global, for example, is selling the output of its first plant in Chile into the European markets, primarily Germany, given the price premium that Europeans are willing to pay for clean fuels.

The financing part of the overall equation requires a management team that investors, lenders, customers and, indeed, regulators have confidence in. "We feel confident that the same approach that has successfully unlocked the investment required to build a 400 million ton per annum Liquefied Natural Gas (LNG) industry can be implemented to roll out the infrastructure for the required millions of tons of e-fuels," says Ms. Gentle.

Societe Generale, one of the key financial advisors in the U.S. LNG market, is aiming to play the same lead role with this new asset class as it supports its clients in driving the energy transition.

Sources:

1. [IEA Global Hydrogen Review](#)
2. [IEA Hydrogen Projects Database](#)
3. [Markets and Markets](#)
4. [Inflation Reduction Act](#)

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February 2, 2023

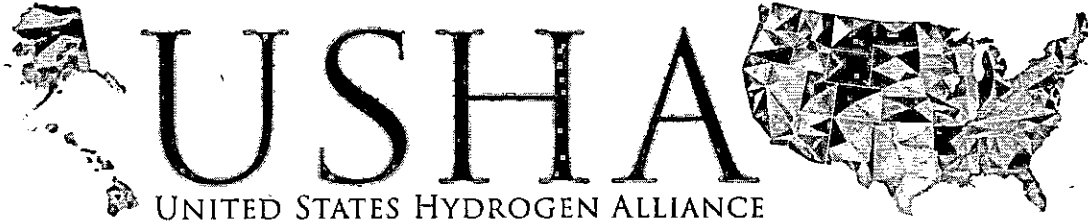
Senate Energy and Natural Resources Committee
New Hampshire State House
107 N. Main St.
Room 103
Concord, NH 03301

RE: NEUTRAL - SB 167 Relative to Green Hydrogen Energy and Infrastructure

Dear Chair Avard, Vice Chair Pearl, and the Distinguished Members of the Senate Committee on Energy and Natural Resources,

On behalf of the United States Hydrogen Alliance (USHA), I write today to express our neutral position on SB 167. USHA is comprised of original equipment manufacturers, technology providers, and public entities that are focused on the accelerated deployment of hydrogen and fuel cell technologies in the commercial and industrial sectors, including fuel cell electric vehicles in hard-to-electrify applications like trucking, busing, locomotive, aviation, maritime, and off-road equipment. Our organization assists states in developing impactful hydrogen and fuel cell policies across the country.

Hydrogen is a critical feature of a decarbonized energy and transportation future. USHA thanks Senator Watters for recognizing a need to incorporate hydrogen into the state's energy strategy. We appreciate working closely with the Senator's office to ensure the State of New Hampshire successfully builds a new energy economy, in addition to supporting existing energy and transportation endeavors.



We sincerely appreciate the opportunity to provide comment to the committee. Please do not hesitate to reach out to me at (818) 642-8064 and via email, at roxana@ushydrogenalliance.org if there are any questions, concerns, or general interest in understanding the full possibilities of hydrogen and fuel cells in the commercial and industrial sectors.

Very sincerely,

R. Bekemohammadi

Roxana Bekemohammadi
Founder & Executive Director
United States Hydrogen Alliance

Complete Document

Can Be Viewed

In Bill Folder



RESOURCES
for the **FUTURE**

Incentives for Clean Hydrogen Production in the Inflation Reduction Act

This report analyzes the impacts of two tax credits on the costs of hydrogen production using a set of hydrogen production models from the National Renewable Energy Laboratory.

Date

Nov. 9, 2022

Authors

Alan Krupnick and Aaron Bergman

Publication

Report

RESOURCES *for the* FUTURE

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Senate Energy and Natural Resources Committee

EXECUTIVE SESSION RECORD

2023-2024 Session

Bill # SB 167-FN

Hearing date: 2/2/23

Executive Session date: 2/7/23

Motion of: off Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Avard, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Pearl, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Watters	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Altschiller	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: amend 0375s Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Avard, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Pearl, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Watters	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Altschiller	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Motion of: OPPA Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Avard, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Pearl, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Sen. Watters	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Altschiller	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Reported out by: Sen. Watters

Notes: _____

Senate Energy and Natural Resources Committee

EXECUTIVE SESSION RECORD

2023-2024 Session

Bill # SB 167-FN

Hearing date: 2/2/23

Executive Session date: 2/7/23

Motion of: Consent Vote: SO

Committee Member	Present	Made by	Second	Yes	No
Sen. Avard, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Pearl, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Watters	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Altschiller	<input checked="" 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
Sen. Avard, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Pearl, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Watters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Altschiller	<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
Sen. Avard, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Pearl, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Watters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Altschiller	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reported out by: Sen. Watters

Notes: _____

Senate Finance Committee

EXECUTIVE SESSION

Bill # SB 167-FW-L

Hearing date: N/A

Executive session date: 02/14/23

Motion of: OTP

VOTE: 7-0

<u>Made by</u> Gray <input type="checkbox"/>	<u>Seconded</u> Gray <input type="checkbox"/>	<u>Reported</u> Gray <input type="checkbox"/>
<u>Senator:</u> Innis <input type="checkbox"/>	<u>by Senator:</u> Innis <input type="checkbox"/>	<u>by Senator:</u> Innis <input type="checkbox"/>
Bradley <input type="checkbox"/>	Bradley <input checked="" type="checkbox"/>	Bradley <input type="checkbox"/>
Birdsell <input type="checkbox"/>	Birdsell <input type="checkbox"/>	Birdsell <input type="checkbox"/>
Pearl <input checked="" type="checkbox"/>	Pearl <input type="checkbox"/>	Pearl <input type="checkbox"/>
D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>
Rosenwald <input type="checkbox"/>	Rosenwald <input type="checkbox"/>	Rosenwald <input checked="" type="checkbox"/>

Motion of: _____ VOTE: _____

<u>Made by</u> Gray <input type="checkbox"/>	<u>Seconded</u> Gray <input type="checkbox"/>	<u>Reported</u> Gray <input type="checkbox"/>
<u>Senator:</u> Innis <input type="checkbox"/>	<u>by Senator:</u> Innis <input type="checkbox"/>	<u>by Senator:</u> Innis <input type="checkbox"/>
Bradley <input type="checkbox"/>	Bradley <input type="checkbox"/>	Bradley <input type="checkbox"/>
Birdsell <input type="checkbox"/>	Birdsell <input type="checkbox"/>	Birdsell <input type="checkbox"/>
Pearl <input type="checkbox"/>	Pearl <input type="checkbox"/>	Pearl <input type="checkbox"/>
D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>	D'Allesandro <input type="checkbox"/>
Rosenwald <input type="checkbox"/>	Rosenwald <input type="checkbox"/>	Rosenwald <input type="checkbox"/>

<u>Committee Member</u>	<u>Present</u>	<u>Yes</u>	<u>No</u>	<u>Reported out by</u>
Senator Gray, Chairman	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Innis, Vice-Chair	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Bradley	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Birdsell	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Pearl	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator D'Allesandro	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Senator Rosenwald	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Amendments: _____

Notes: _____

Committee Report

FOR THE CONSENT CALENDAR

ENERGY AND NATURAL RESOURCES

SB 167-FN-LOCAL, relative to green hydrogen energy and infrastructure.

Ought to Pass with Amendment, Vote 5-0.

Senator David Watters for the committee.

Senate Bill 167-FN provides the framework for green hydrogen infrastructure in New Hampshire. SB 167-FN adds green hydrogen facilities and infrastructure to renewable electric generation. By adding green hydrogen energy into renewable electric generation, it provides fuel diversity, establishes a green hydrogen business tax and property tax program reduction program, and establishes a green hydrogen advisory committee established in the department of energy. Additionally, the committee amendment establishes a clear definition for green hydrogen. SB 167-FN paves the way for New Hampshire to begin to incorporate new forms and innovations in energy.

General Court of New Hampshire - Bill Status System

Docket of SB167

Docket Abbreviations

Bill Title: relative to green hydrogen energy and infrastructure.*Official Docket of SB167.:*

Date	Body	Description
1/20/2023	S	Introduced 01/19/2023 and Referred to Energy and Natural Resources; SJ 5
1/25/2023	S	Hearing: 02/02/2023, Room 103, SH, 01:30 pm; SC 8
2/7/2023	S	Committee Report: Ought to Pass with Amendment #2023-0407s , 02/09/2023; Vote 5-0; CC; SC 9A
2/9/2023	S	Committee Amendment #2023-0407s , AA, VV; 02/09/2023; SJ 6
2/9/2023	S	Ought to Pass with Amendment 2023-0407s, MA, VV; Refer to Finance Rule 4-5; 02/09/2023; SJ 6
2/15/2023	S	Committee Report: Ought to Pass, 02/22/2023; SC 11
2/22/2023	S	Ought to Pass: MA, VV; OT3rdg; 02/22/2023; SJ 8
3/20/2023	H	Introduced (in recess of) 03/16/2023 and referred to Science, Technology and Energy
3/28/2023	H	Public Hearing: 04/10/2023 10:30 am LOB 302-304
4/11/2023	H	Full Committee Work Session: 04/17/2023 01:00 pm LOB 302-304
4/11/2023	H	Executive Session: 04/18/2023 09:00 am LOB 302-304
4/25/2023	H	Majority Committee Report: Inexpedient to Legislate SB167-FN-LOCAL 04/18/2023 (Vote 11-9; RC)
4/25/2023	H	Minority Committee Report: Ought to Pass
5/4/2023	H	Inexpedient to Legislate: MA DV 187-186 05/04/2023 HJ 13 P. 44

NH House

NH Senate

Docket of SB167

Docket Abbreviations

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2/22/2023	S	Ought to Pass: MA, VV; OT3rdg; 02/22/2023; SJ 8
3/20/2023	H	Introduced (in recess of) 03/16/2023 and referred to Science, Technology and Energy
3/28/2023	H	Public Hearing: 04/10/2023 10:30 am LOB 302-304
4/11/2023	H	Full Committee Work Session: 04/17/2023 01:00 pm LOB 302-304
4/11/2023	H	Executive Session: 04/18/2023 09:00 am LOB 302-304
4/25/2023	H	Majority Committee Report: Inexpedient to Legislate SB167-FN-LOCAL 04/18/2023 (Vote 11-9; RC)
4/25/2023	H	Minority Committee Report: Ought to Pass
5/4/2023	H	Inexpedient to Legislate: MA DV 187-186 05/04/2023 HJ 13 P. 44

NH House

NH Senate

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Senate Committee: FINANCE - 2ND Comm
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Bill version as it came to the committee

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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

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

___ - amendment # _____ ___ - amendment # _____

___ - amendment # _____ ___ - amendment # _____

Executive Session Sheet

Committee Report

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___ - amendment # _____ ___ - amendment # _____

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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

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___ as amended by the senate ___ as amended by the house

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Committee Aide

07/17/23
Date

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Bill Number: SB167-FN

Senate Committee: ENR

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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 # 04075 ___ - amendment # _____
- amendment # 03755 ___ - 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:

[Signature]
Committee Aide

8/2/23
Date

Senate Clerk's Office AK