

CHAPTER 106
SB 16 - FINAL VERSION

4May2017... 1427h

2017 SESSION

17-0448
10/05

SENATE BILL **16**

AN ACT reauthorizing the commission to study apportionment of gross business profits under RSA 77-A and the committee to study the process by which business names are authorized by the secretary of state.

SPONSORS: Sen. Birdsell, Dist 19; Sen. D'Allesandro, Dist 20; Rep. Major, Rock. 14; Rep. Abrami, Rock. 19; Rep. Lovejoy, Rock. 36

COMMITTEE: Ways and Means

ANALYSIS

 This bill reauthorizes the commission to study apportionment of gross business profits under RSA 77-A and the committee to study the process by which business names are authorized by the secretary of state.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Seventeen

AN ACT reauthorizing the commission to study apportionment of gross business profits under RSA 77-A and the committee to study the process by which business names are authorized by the secretary of state.

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

1 106:1 New Section; Business Profits Tax; Commission on Apportionment. Amend RSA 77-A by
2 inserting after section 22 the following new section:

3 77-A:23 Commission on Apportionment. There is established a commission to study the
4 apportionment of gross business profits under the business profits tax.

5 I. The members of the commission shall be as follows:

6 (a) Two members of the senate, appointed by the president of the senate.

7 (b) Three members of the house of representatives, appointed by the speaker of the
8 house of representatives.

9 (c) One member of the business community, appointed by the president of the senate.

10 (d) One member of the business community, appointed by the speaker of the house of
11 representatives.

12 (e) The president of the New Hampshire Bar Association, or designee.

13 (f) The president of the New Hampshire Society of Certified Public Accountants, or
14 designee.

15 (g) The commissioner of resources and economic development, or designee.

16 (h) The commissioner of revenue administration, or designee.

17 (i) The attorney general, or designee.

18 II. Legislative members of the commission shall receive mileage at the legislative rate when
19 attending to the duties of the commission.

20 III. The commission shall study apportionment among states pursuant to RSA 77-A:3 of
21 gross business profits under the business profits tax.

22 IV. The members of the commission shall elect a chairperson from among the members.
23 The first meeting shall be called by the first-named senate member. The first meeting of the
24 commission shall be held within 45 days of the effective date of this section. Six members of the
25 commission shall constitute a quorum.

26 V. The commission shall report its findings and any recommendations for proposed
27 legislation to the president of the senate, the speaker of the house of representatives, the senate
28 clerk, the house clerk, the governor, and the state library on or before November 1, 2018.

29 106:2 Repeal. RSA 77-A:23, relative to the commission on apportionment, is repealed.

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106:3 Committee Established.

I. There is established a committee to study the process by which business names are authorized by the secretary of state.

II. The members of the committee shall be as follows:

(a) Three members of the house of representatives, appointed by the speaker of the house of representatives.

(b) Two members of the senate, appointed by the president of the senate.

III. Members of the committee shall receive mileage at the legislative rate when attending to the duties of the committee.

IV. The committee shall study the process by which business names are authorized by the secretary of state. The study shall include the feasibility of permitting an applicant or other business entity with a similar name that disagrees with the department's decision to request an administrative hearing.

V. The members of the study committee shall elect a chairperson from among the members. The first meeting of the committee shall be called by the first-named senate member. The first meeting of the committee shall be held within 45 days of the effective date of this section. Three members of the committee shall constitute a quorum.

VI. The committee shall report its findings and any recommendations for proposed legislation to the speaker of the house of representatives, the president of the senate, the house clerk, the senate clerk, the governor, and the state library on or before November 1, 2018.

106:4 Intent of Reauthorization.

I. To the extent possible, the membership of the commission to study apportionment of gross business profits under the business profits tax, under section 1 of this act, should be reappointed or redesignated from the membership of the prior commission established in 2016, 153.

II. To the extent possible, the membership of the committee to study the process by which business names are authorized by the secretary of state, under section 3 of this act, should be reappointed from the membership of the prior committee established in 2016, 315.

106:5 Effective Date.

I. Section 2 of this act shall take effect November 1, 2018.

II. The remainder of this act shall take effect upon its passage.

Approved: June 08, 2017

Effective Date:

I. Section 2 shall take effect November 1, 2018.

II. Remainder shall take effect June 8, 2017