

SB 182 - AS INTRODUCED

2017 SESSION

17-0791

10/03

SENATE BILL            **182**

AN ACT                    relative to meals and rooms tax annual revenue reporting by the department of revenue administration.

SPONSORS:            Sen. Kahn, Dist 10; Sen. Woodburn, Dist 1; Sen. Soucy, Dist 18; Rep. Weber, Ches. 1; Rep. W. Pearson, Ches. 16

COMMITTEE:        Ways and Means

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ANALYSIS

This bill requires the department of revenue administration to collect and report to cities and towns the amount of meals and room tax revenues collected in the city or town.

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Explanation:        Matter added to current law appears in ***bold italics***.  
                         Matter removed from current law appears ~~[in brackets and struck through]~~  
                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Seventeen*

AN ACT                      relative to meals and rooms tax annual revenue reporting by the department of revenue administration.

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

1            1    New Subparagraph; Department of Revenue Administration; Confidentiality; Exclusions.  
2    Amend RSA 21-J:14, IV by inserting after subparagraph (c) the following new subparagraph:

3                      (d) Disclosure of the total amount of revenue collected from the meals and rooms tax in  
4    each municipality pursuant to RSA 78-A:19-a.

5            2    New Section; Tax on Meals and Rooms; Disclosure.    Amend RSA    78-A by inserting after  
6    section 19 the following new section:

7            78-A:19-a    Collection and Disclosure of Revenue Information.    The department shall collect  
8    information about the revenue collected from the meals and rooms tax in each municipality  
9    necessary to determine the total amount of meals and rooms tax revenue collected in each  
10   municipality.    The department shall make its determination of the total amount of meals and room  
11   tax revenue collected in a municipality and annually provide the information in a report to each  
12   town or city in which meals and rooms tax revenues was collected.

13           3    Meals and Rooms Tax; Collection; Information Required.    Amend RSA 78-A:7, II-IV to read as  
14   follows:

15                II.    Each operator shall keep books and records in a form acceptable to the department  
16   showing the amount of all taxes collected ***and the town or city in which such taxes were***  
17   ***collected***.    The operator shall pay the taxes over to the state as provided in this section.    If the  
18   department believes that special action is necessary because payment of taxes collected may be in  
19   jeopardy, it may direct an operator to keep all taxes collected separate from any other funds.    The  
20   department may require that the taxes be periodically deposited in a bank designated by the  
21   department, in an account in the name of the department.    The department may withdraw these  
22   tax collections from the bank account and apply them to the payment of the taxes due from the  
23   operator.    When an operator commingles tax money with money belonging to him ***or her***, the claim  
24   of the state for the tax is traceable, is enforceable against all other claims, and takes precedence  
25   over all other claims against the commingled funds.    No taxes collected by an operator under this  
26   chapter may be sent outside the state without the written consent of the department.

27                III.    To compensate operators for keeping the prescribed records and the proper account and  
28   remitting of taxes by them, operators are allowed to retain 3 percent of the taxes due and to be  
29   remitted if the return and payment are timely received by the department of revenue  
30   administration, as provided in RSA 78-A:8, III.

1           IV. In lieu of keeping detailed records of taxes collected, and in lieu of payment of the taxes  
2 collected under this chapter, an operator may, in writing, elect to compute the amount of taxes due  
3 at 9 percent of the total taxable rent, charge for meals, or gross rental receipts received by it, or  
4 both, exclusive of the taxes collected on such rents, charges, and gross rental receipts, ***provided the***  
5 ***operator identifies the percentage of such amounts received within each town or city in***  
6 ***which the operator does business***. If this election is made, the operator may not change the  
7 method of computing taxes without the written consent of the department. Any balance of the tax  
8 remaining in possession of the operator may be retained by it.

9           4 Effective Date. This act shall take effect 60 days after its passage.