

SB 186 - AS INTRODUCED

2017 SESSION

17-0913

10/06

SENATE BILL **186**

AN ACT establishing a committee to study the tax characterization of stormwater utility fees.

SPONSORS: Sen. Watters, Dist 4; Sen. Fuller Clark, Dist 21; Sen. Reagan, Dist 17; Sen. Gannon, Dist 23; Rep. Southworth, Straf. 20; Rep. Spang, Straf. 6; Rep. Spencer, Straf. 18; Rep. Malloy, Rock. 23

COMMITTEE: Ways and Means

ANALYSIS

This bill establishes a committee to study the tax characterization of stormwater utility fees.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 establishing a committee to study the tax characterization of stormwater utility fees.

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

1 1 Committee Established. There is established a committee to study the tax characterization of
2 stormwater utility fees.

3 2 Membership and Compensation.

4 I. The members of the committee shall be as follows:

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

6 (b) Four members of the house of representatives, appointed by the speaker of the house
7 of representatives.

8 II. Members of the committee shall receive mileage at the legislative rate when attending to
9 the duties of the committee.

10 3 Duties. The committee shall study the tax characterization of stormwater utility fees. The
11 study shall examine the structure of the stormwater utility fees assessed under RSA 149-I:6-a
12 through 6-d to determine the feasibility of recharacterizing the assessments as an ad valorem tax in
13 order to allow for their deductibility against federal income taxes, or otherwise restructuring the
14 stormwater utility fees.

15 4 Chairperson; Quorum. The members of the study committee shall elect a chairperson from
16 among the members. The first meeting of the committee shall be called by the first-named senate
17 member. The first meeting of the committee shall be held within 45 days of the effective date of this
18 section. Four members of the committee shall constitute a quorum.

19 5 Report. The committee shall report its findings and any recommendations for proposed
20 legislation to the president of the senate, the speaker of the house of representatives, the senate
21 clerk, the house clerk, the governor, and the state library on or before November 1, 2017.

22 6 Effective Date. This act shall take effect upon its passage.