

Senate Election Law and Municipal Affairs Committee

Tricia Melillo 271-3077

HB 101, relative to the close of a county's books of records.

Hearing Date: April 12, 2021

Members of the Committee Present: Senators Gray, Birdsell, Ward and Perkins
Kwoka

Members of the Committee Absent : Senator Soucy

Bill Analysis: This bill requires counties to close their books 45 days following the end of the fiscal year unless granted an extension by the commissioner of revenue administration.

Sponsors:

Rep. J. MacDonald

Rep. Marsh

Rep. Crawford

Rep. Nelson

Rep. Avellani

Rep. Deshaies

Who supports the bill: Representative John MacDonald, Representative William Marsh, Eric Pauer

Who opposes the bill: Kate Horgan, Cathy Stacey

Summary of testimony presented in support:

Representative John MacDonald

- This bill addresses the closure of County books and comes at the request of some of his colleagues on the County delegation.
- It will clearly identify a period of time, 45 days from the end of the fiscal year, that each County has to close the books.
- In the event that the County cannot accomplish that they can request an extension from the Commissioner of the Department of Revenue.
- It is a clean up bill that relates to RSA 28:3-a County Audits.
- The issue is that some counties never close the books until late in September, October or November.
- This legislation will be an incentive to close the books so the audits can be done in a timely fashion.
- Senator Gray commented that closing the books in 45 days sounds unrealistic and asked if he would object to changing 45 days to 90 days.
 - Representative MacDonald stated that he would not object to that but thinks it is important there be a defined deadline to close the books.

Summary of testimony presented in opposition:

Kate Horgan – NH Association of Counties, Executive Director

- They agree with Senator Gray that 45 days is unreasonable for Counties to close the books.
- Often they are waiting for vendors to complete their transactions with them and that includes both private entities and the state.
- 90 days is far more reasonable, and they would appreciate the adjustment.
- Senator Birdsell commented that Cathy Stacey, the Register of Deeds, is signed in opposed and asked if that was because of the 45 days.
 - Ms. Horgan replied yes, that is the reason. She also stated that she checked the feasibility of 90 days with Ray Bower who is the County Administrator for Strafford County.

TJM

Date Hearing Report completed: April 14, 2021