

**REVENUE SOURCES WITH RESTRICTED REVENUE TRANSFERS AND
ASSOCIATED STATUTES**

May 10, 2022

Revenue Sources with Restricted Revenue Transfers

Meals and Rooms Tax Restricted Revenue

School Building Aid Debt Service Transfer pursuant to RSA 78-A:26, I (a).
FY 2022 Transfer Amount for the year and by month

Year total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
\$8,070,192	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516	\$672,516

Municipal Revenue Fund Transfer pursuant to RSA 78-A:26, IV.

Year total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
\$100,200,000	\$9,300,000	\$10,100,000	\$10,200,000	\$8,300,000	\$7,400,000	\$6,500,000	\$8,800,000	\$7,700,000	\$7,700,000	\$7,700,000	\$7,700,000	\$8,800,000

Real Estate Transfer Tax Restricted Revenue

1. Pursuant to RSA 78-B:13, III, \$5,000,000 is transferred to the affordable housing fund by October 1 of each year.
2. Each month, approximately \$400,000 to \$500,000 is transferred from the RETT to LCHIP. This transfer involves revenue collected from the \$25 surcharge on certain documents processed by the registers of deeds for the purpose of LCHIP. It is not Real Estate Transfer Tax revenue, however it is deposited to DRA with the RETT. DRA then determines the amount of the monthly cash deposits from the registers of deeds that is LCHIP revenue from the \$25 surcharge and that portion is removed from the unrestricted amount of RETT revenue for deposit into the LCHIP Fund.

Liquor Fund Revenue

Liquor Fund Transfer to alcohol abuse prevention and treatment fund pursuant to RSA 176:16, III and RSA 126-AA:3.

FY 2022 Transfer Amount for the year and by month

Year total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
\$19,065,116	\$10,000,000	\$0	\$0	\$0	\$3,122,991	\$3,442,125	\$0	\$2,500,000	\$0	\$0	\$0	\$0

Amount pursuant to RSA 176:16, III = \$10,328,200

Amount pursuant to RSA 126-AA:3 = \$8,736,916

TITLE V TAXATION

CHAPTER 78-A TAX ON MEALS AND ROOMS

Section 78-A:26

78-A:26 Disposition of Revenue. –

I. Beginning on July 1, 1995, and for each fiscal year thereafter, the department shall pay over all revenue, except revenues identified in paragraphs II and III of this section, collected under this chapter to the state treasurer. On or before September 15 of each year, the department shall determine the cost of administration of this chapter for the fiscal year ending on the preceding June 30, and it shall notify the state treasurer of these costs by a report certified by them as to correctness. After deducting the cost of administration of the chapter from the total income, the state treasurer shall distribute the net income as follows:

(a) The amount necessary to provide payments of principal and interest on the bonds and notes authorized under RSA 198:15-a, II for the fiscal years ending June 30, 2009 through June 30, 2030; and

(b) The remainder to the general fund.

II. Beginning on July 1, 1999, and for each fiscal year thereafter, the department shall pay over all revenue collected pursuant to RSA 78-A:6, II-a to the state treasurer for deposit in the education trust fund established by RSA 198:39.

III. On or before December 1, 2021 and each December 1 thereafter, 30 percent of the net income determined under the introductory paragraph of paragraph I of the most recent fiscal year, after deductions for the cost of administration and revenues deposited in the education trust fund pursuant to paragraph II, shall be deposited into the meals and rooms municipal revenue fund for distribution to the unincorporated towns, unorganized places, towns, and cities. The amount to be distributed to each such town, place, or city shall be determined by multiplying the total amount to be distributed by a fraction, the numerator of which shall be the population of the unincorporated town, unorganized place, town, or city and the denominator of which shall be the population of the state. The population figures shall be based on the latest resident population figures furnished by the office of planning and development.

IV. There is hereby established in the treasury the meals and rooms municipal revenue fund. Any money deposited into the meals and rooms municipal revenue fund shall be nonlapsing and continually appropriated to the state treasurer for distribution to the unincorporated towns, unorganized places, towns, and cities pursuant to paragraph III.

Source. 1993, 352:1. 1999, 17:30, 31. 2003, 319:9. 2004, 257:44. 2009, 144:6, eff. June 30, 2009. 2013, 144:70, eff. July 1, 2013. 2014, 76:2, eff. July 26, 2014; 109:1, eff. June 11, 2014. 2017, 156:64, eff. July 1, 2017. 2019, 346:79, eff. July 1, 2019. 2021, 91:112, 198, eff. July 1, 2021.

TITLE V TAXATION

CHAPTER 78-B TAX ON TRANSFER OF REAL PROPERTY

Section 78-B:13

78-B:13 Distribution of Funds. –

- I. The commissioner shall determine the additional amounts of revenue produced by an increase of \$.25 per \$100 in the rate of tax imposed by RSA 78-B:1 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.
- II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.
- III. Annually, on or before October 1, the commissioner shall direct the state treasurer to transfer the sum of \$5,000,000 from revenue collected pursuant to the tax imposed by RSA 78-B:1 to the affordable housing fund established in RSA 204-C:57.

Source. 1999, 17:34, eff. April 29, 1999. 2019, 346:250, eff. July 1, 2020.

TITLE XLVIII

CONVEYANCES AND MORTGAGES OF REALTY

CHAPTER 478

REGISTERS OF DEEDS

Section 478:17-g

478:17-g Recording Fees and Surcharge. –

Unless otherwise specified, the register of deeds in each county shall be entitled to the following fees and shall collect the land and community heritage investment program surcharge as follows:

I. The charge for recording each document shall be \$10 for the first recorded page plus \$4 for each additional recorded page. The charge for assignments of mortgages shall be \$10 for the first recorded page, including the first mortgage assigned, plus \$5 for each additional mortgage assigned plus \$4 for each additional recorded page. The charge for recording a discharge of a mortgage, a release of a lien, or filings pursuant to RSA 21-J, RSA 260, RSA 282-A, RSA 382-A, RSA 439, RSA 450, RSA 454-B, RSA 498, RSA 511, or RSA 511-A shall be \$15 for the first recorded page plus \$4 for each additional recorded page. The charge for recording each plan shall be \$9 for the first 200 square inches or portion thereof and \$2.50 for each additional 100 square inches or portion thereof. The charges provided for herein shall include the register's responsibility to provide information in compliance with RSA 478:14.

II. (a) An additional charge of \$25 shall also be assessed for recording each deed, mortgage, mortgage discharge or plan, but shall not be assessed for the recording of any other document. The charge provided for herein shall be paid by the grantee in a deed, the grantor in a mortgage, the person or entity discharging a mortgage in the case of a discharge, and the primary owner of property shown on a plan. The charge provided for in this section shall not be assessed for the recording of any documents in which the United States or any instrumentality thereof, the state, a state agency, a county, a municipality, a village district, or a school district is a party.

(b) The collection of the assessment provided for by this section shall be administered by the commissioner of the department of revenue administration, and all powers and duties available to the commissioner to enforce and administer laws under RSA 21-J and RSA 78-B shall apply to the administration and enforcement of this paragraph. The commissioner may adopt rules, pursuant to RSA 541-A, relative to the administration of this paragraph. Each register of deeds shall retain 4 percent of the total additional charges collected as payment for the service of collecting the additional charges, which shall be deducted prior to remitting the revenue collected.

(c) Each register of deeds shall remit the additional charges collected under subparagraph (a) to the department of revenue administration monthly or more often. All funds received shall be paid over to the state treasurer for deposit in the trust fund for the land and community heritage investment program established under RSA 227-M:7.

(d) The payment of the additional charge imposed by subparagraph (a) shall be evidenced by indicia as approved by the commissioner of the department of revenue administration, attached to the recorded instrument.

III. For copying any document or providing any other service, the charge shall be established and posted by the register of deeds.

Source. 1973, 217:1. 1977, 89:1. 1981, 244:5. 1983, 185:1. 1986, 36:1. 1987, 115:1. 1989, 154:2. 1990, 3:29. 1998, 382:11. 2000, 262:12. 2001, 102:45. 2007, 263:45, 48. 2008, 294:7, eff. July 1, 2008 at 12:01 a.m. 2018, 171:7, eff. July 1, 2018.

TITLE XIII

ALCOHOLIC BEVERAGES

CHAPTER 176

THE LIQUOR COMMISSION

Section 176:16

176:16 Funds. –

I. Except as provided in paragraph II, the state treasurer shall credit all gross revenue derived by the commission from the sale of liquor, or from license fees, and interest received on such moneys, to a special fund, to be known as the liquor commission fund, from which the treasurer shall pay all expenses of the commission incident to the administration of this title. Any balance left in such fund after such expenses are paid shall be deposited in the general fund on a daily basis.

II. Notwithstanding any provision of law, or the designation of the funds allocated by the state to the liquor commission as the liquor commission fund, the general court shall retain budgeting authority and control over the liquor commission.

III. Five percent of the previous fiscal year gross profits derived by the commission from the sale of liquor shall be deposited into the alcohol abuse prevention and treatment fund established by RSA 176-A:1. For the purpose of this section, gross profit shall be defined as total operating revenue minus the cost of sales and services as presented in the state of New Hampshire comprehensive annual financial report, statement of revenues, expenses, and changes in net position for proprietary funds.

III-a. In order to facilitate the initial funding of the granite advantage health care trust fund, established under RSA 126-AA:3, for the period of January 1 to June 30, 2019, an amount no less than 1/2 of 5 percent of such gross profits based on the state comprehensive annual financial report for the state fiscal year 2017 shall be deposited into the alcohol abuse prevention and treatment fund no later than November 30, 2018.

IV. Notwithstanding any other provision of law, if the expenditure of additional funds over budget estimates is necessary for the proper funding of retirement and health benefits for commission employees, the commissioner may request, with prior approval of the fiscal committee of the general court, that the governor and council authorize the transfer of funds from the liquor commission fund.

V. The commissioner is authorized to transfer funds within and among all accounting units within the commission's operating budget and to create accounting units and expenditure classes as required and as the commissioner deems necessary and appropriate to address present or projected budget deficits, or to respond to changes in federal law, regulations, or programs, and otherwise as necessary for the efficient management of the liquor commission. Any individual transfer of \$75,000 or more shall require prior approval of the fiscal committee of the general court and governor and council, and any determination of this prior approval requirement shall not be determined on a cumulative basis. The provisions of this section shall not be subject to RSA 9:16-a, RSA 9:17-a, and RSA 9:17-c.

Source. 1990, 255:1. 1996, 275:11. 2000, 328:2. 2009, 144:122. 2012, 247:21, eff. Aug. 17, 2012. 2015, 276:138, 251, 263, eff. July 1, 2015. 2016, 263:3, eff. June 15, 2016. 2017, 156:74, eff. July 1, 2017. 2018, 342:13, eff. Dec. 31, 2018.

TITLE X

PUBLIC HEALTH

CHAPTER 126-AA

NEW HAMPSHIRE GRANITE ADVANTAGE HEALTH CARE PROGRAM

Section 126-AA:3

[RSA 126-AA:3 repealed by 2018, 342:24, III, effective December 31, 2023.]

126-AA:3 The New Hampshire Granite Advantage Health Care Trust Fund. –

I. There is hereby established the New Hampshire granite advantage health care trust fund which shall be accounted for distinctly and separately from all other funds and shall be non-interest bearing. The fund shall be administered by the commissioner and shall be used solely to provide coverage for the newly eligible Medicaid population as provided for under RSA 126-AA:2, to pay for the administrative costs for the program, and reimburse the federal government for any over payments of federal funds. All moneys in the fund shall be nonlapsing and shall be continually appropriated to the commissioner for the purposes of the fund. The fund shall be authorized to pay and/or reimburse the cost of medical services and cost-effective related services, including without limitation, capitation payments to MCOs. No state general funds shall be deposited into the fund. Deposits into the fund shall be limited exclusively to the following:

- (a) Revenue transferred from the alcohol abuse prevention and treatment fund pursuant to RSA 176-A:1, IV;
- (b) Federal Medicaid reimbursement for program costs and administrative costs attributable to the program;
- (c) Surplus funds generated as a result of MCOs managing the cost of their services below the medical loss ratio established by the commissioner for the managed care program beginning on July 1, 2019;
- (d) Taxes attributable to premiums written for medical and other medical related services for the newly eligible Medicaid population as provided for under this chapter, consistent with RSA 400-A:32, III(b);
- (e) Funds received from the assessment under RSA 404-G;
- (f) Revenue from the Medicaid enhancement tax to meet the requirements provided in RSA 167:64; and
- (g) Funds recovered or returnable to the fund that were originally spent on the cost of coverage of the granite advantage health care program.

II. The commissioner, as the administrator of the fund, shall have the sole authority to:

- (a) Apply for federal funds to support the program.
- (b) Notwithstanding any provision of law to the contrary, accept and expend federal funds as may be available for the program and the commissioner shall notify the bureau of accounting services, by letter, with a copy to the fiscal committee of the general court and the legislative budget assistant.
- (c) Make payments and reimbursements from the fund as outlined in this section.

III. The commissioner shall submit a report to the governor and the fiscal committee of the general court detailing the activities and operation of the trust fund annually within 90 days of the close of each state fiscal year.

IV. On or before August 15, 2018, the commissioner, in consultation with the insurance commissioner, shall estimate the remainder amounts for the period of January 1, 2019 to June 30, 2019 and for state fiscal year 2020. The commissioner shall report the estimated annual remainder amount to the insurance commissioner, the New Hampshire Health Plan, the governor, the speaker of the house of representatives, and the president of the senate. Thereafter, on or before August 15 of each fiscal year, the commissioner, in consultation with the insurance commissioner, shall estimate the remainder amounts for both the current and next fiscal year. The commissioner shall report the estimated remainder amount to the insurance commissioner, the New Hampshire Health Plan, the governor, the speaker of the house of representatives, and the president of the senate.

V. On or before August 15, 2020, the commissioner shall calculate the projected final remainder amount for the

6-month period between January 1, 2019 and June 30, 2019. On or before August 15 of each subsequent year, the commissioner shall calculate the projected final remainder amount for the prior fiscal year. If the amount deposited from the high risk pool exceeds the limit on contributions established by RSA 404-G:5-a, IV(d), then any excess difference shall be retained in the fund and the next estimated remainder amount calculated by the commissioner shall be reduced by the amount of the difference.

VI. The commissioner, in accordance with the most current available information, shall be responsible for determining, quarterly commencing no later than December 31, 2018, whether there is sufficient funding in the fund to cover projected program costs for the nonfederal share for the next 6-month period. If at any time the commissioner determines that a projected shortfall exists, then the sum necessary to cover such shortfall shall be transferred to the fund from the liquor commission fund established in RSA 176:16. In the event the commissioner determines that there are not sufficient funds in the liquor commission fund to cover the shortfall, then he or she shall terminate the program in accordance with the federally approved terms and conditions issued by CMS. Upon making a determination that a projected shortfall exists and that there are insufficient funds in the liquor commission fund to cover the shortfall, the commissioner shall:

- (a) Within 48 hours of making the determination, notify the governor, the speaker of the house of representatives, the president of the senate, and the chairperson of the fiscal committee of the general court of the program's pending termination; and
- (b) Within 10 business days of making the determination, notify program participants of the program's pending termination.

Source. 2018, 342:1, eff. June 28, 2018. 2019, 346:351, eff. July 1, 2019. 2020, 39:59, eff. Sept. 27, 2020. 2021, 91:29, eff. July 1, 2021; 122:33, eff. July 9, 2021.

