

STATE OF NEW HAMPSHIRE

Inter-Department Communication

DATE: July 13, 2022

FROM: Michael A. Morrell
Acting Administrative Rules Director

AT (OFFICE): Legislative Services

SUBJECT: Final Proposal 2022-85 NH Department of Revenue Administration on Business Profits Tax and Business Enterprise Tax

To: File

Attached are Rebecca Ricard's comments on Final Proposal 2022-85 from the Department of Revenue Administration regarding the adoption and readoption with amendment of various section of Rev 300 various and Rev 2405.03, rules on Business Profits Tax and Business Enterprise Tax.

There are substantive comments on pages 4, 11, and 20. In addition, there is a note to JLCAR on page 1. The substantive comments include unclear comments due to the wording of certain sections and one legislative intent on the agency's authority to request information and how that information will be reported. Additionally, there are several editorial comments made through out the proposal.

The note to JLCAR relate to the agency having an exemption from adopting, as rules, the requirements on all form under R A541-A:21, V and RSA 21-J:13-a.