

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 2022-86 NH Department of Revenue Administration on Meals and Rentals Tax

To: File

Attached are Rebecca Ricard's comments on Final Proposal 2022-86 from the Department of Revenue Administration regarding the repeal, adoption, and readoption with amendment of various section of Rev 700, rules on Meals and Rentals Tax.

There are substantive comments on pages 2 and 4. The substantive comments include an unclear comment on the formatting of a table in the rules, an legislative intent comment about the FIS, and an unclear comment on the forms. Additionally, there are several editorial comments made through out the proposal.