

HB 528-FN - AS INTRODUCED

2021 SESSION

21-0656

10/05

HOUSE BILL                    **528-FN**

AN ACT                    relative to electronic filing of state tax returns.

SPONSORS:            Rep. Gunski, Hills. 6; Rep. Alexander Jr., Hills. 6

COMMITTEE:        Ways and Means

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ANALYSIS

This bill requires a tax return preparer for more than 25 different taxpayers to electronically file state tax returns.

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Explanation:        Matter added to current law appears in ***bold italics***.  
                         Matter removed from current law appears ~~[in brackets and struckthrough]~~  
                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Twenty One*

AN ACT                      relative to electronic filing of state tax returns.

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

1            1    New Section; Department of Revenue Administration; Electronic Filing of Tax Returns.  
2    Amend RSA 21-J by inserting after section 13-a the following new section:

3            21-J:13-b    Electronic Filing of Tax Returns; When Required.

4            I.    A tax return preparer shall be required to electronically file tax returns, according to rules  
5    adopted under RSA 541-A by the commissioner, if the tax preparer:

6            (a)    Prepared at least one authorized tax document for more than 25 different taxpayers  
7    during calendar year; and

8            (b)    Will use tax software to prepare one or more authorized tax documents in the  
9    calendar year.

10           II.   For purposes of this section, "tax return preparer" means a person who prepares any New  
11    Hampshire state return or claim for refund for compensation, or who receives compensation for  
12    returns or claims for refund prepared by people that the tax return preparer employs or engages.

13           III.   The requirement for electronic filing applies to tax return preparers located within and  
14    outside New Hampshire.

15           2    Effective Date.    This act shall take effect 60 days after its passage.

**HB 528-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT relative to electronic filing of state tax returns.

**FISCAL IMPACT:**    ☒ State                    ☐ County                    ☐ Local                    ☐ None

STATE:	Estimated Increase / (Decrease)			
	FY 2021	FY 2022	FY 2023	FY 2024
<b>Appropriation</b>	\$0	\$0	\$0	\$0
<b>Revenue</b>	\$0	Indeterminable	Indeterminable	Indeterminable
<b>Expenditures</b>	\$0	Indeterminable	Indeterminable	Indeterminable
<b>Funding Source:</b>	<input checked="" type="checkbox"/> General <input type="checkbox"/> Education <input type="checkbox"/> Highway <input type="checkbox"/> Other			

**METHODOLOGY:**

This bill requires a tax return preparer to electronically file tax returns, if the tax preparer:

- (1) Prepared at least one authorized tax document for more than 25 different taxpayers during calendar year; and
- (2) Will use tax software to prepare one or more authorized tax documents in the calendar year.

The Department of Revenue Administration states it is unable to determine whether the bill will impact revenues. The bill may affect the Department's workload but it is unable to determine overall impact on expenditures. Additional staff resources may be needed to approve software vendor requests to participate in the e-file program but fewer resources may be needed to process paper documents.

It is assumed this bill would be effective July 1, 2021.

**AGENCIES CONTACTED:**

Department of Revenue Administration