

Amendment to SB 128-FN-A-LOCAL

1 Amend the bill by replacing all after the enacting clause with the following:

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3 1 Meals and Rooms Tax; Temporary Adjustment of Operator Retained Percentage; Taxable
4 Meals; Room Rentals. For the fiscal year ending June 30, 2022, to compensate an operator licensed
5 under RSA 78-A:4 who sells taxable meals or who rents rooms, for keeping the prescribed records
6 and the proper account and remitting of taxes by them, operators selling a taxable meal or charging
7 rent for an occupancy, who collect taxes under RSA 78-A:6, I or II, shall be allowed to retain 5
8 percent of the taxes due and to be remitted, instead of 3 percent, if the return and payment are
9 timely received by the department of revenue administration, as provided in RSA 78-A:8, III.

10 2 Effective Date. This act shall take effect July 1, 2021.

Amendment to SB 128-FN-A-LOCAL
- Page 2 -

2021-0550s

AMENDED ANALYSIS

This bill temporarily adjusts for the fiscal year ending June 30, 2022 the amount of meals and rooms tax revenue on taxable meals and on room rentals that an operator is allowed to retain as compensation for collecting the tax.