

DEVINE MILLIMET

ATTORNEYS AT LAW

CPA LEGISLATIVE STATUS REPORT - 2018 SESSION

File name: Master

New Hampshire

1. NH H 372

Title: Construction of the Terms Resident and Residency
Author: [Bates \(R\)](#)
Summary: Revises definitions of resident, inhabitant and residence, residency for clarification.
Location: Concurrence
Status: 01/03/2018 Committee amendment adopted on SENATE floor.
 01/03/2018 Passed SENATE. *****To HOUSE for concurrence. (14-9)

2. NH H 529

Title: Interest and Dividends Tax
Author: [Weyler \(R\)](#)
Coauthor: [Kurk \(R\)](#) , [Ober L \(R\)](#) , [Ladd \(R\)](#) , [Avard \(R\)](#) , [Birdsell \(R\)](#) , [Ohm \(R\)](#) , [Nigrello \(R\)](#) , [Schleien \(R\)](#)
Summary: Phases out the interest and dividends tax over a 4-year period and repeals the tax on January 1, 2022.
Location: HOUSE
Status: 10/30/2017 From HOUSE Committee on WAYS AND MEANS: Recommended refer for interim study.

3. NH H 574

Title: Community Development Finance Authority Contributions
Author: [Hunt Jo \(R\)](#)
Coauthor: [D'Allesandro \(D\)](#) , [Hennessey \(R\)](#)
Summary: Increases the annual limit on contributions to the community development finance authority for which an investment tax credit may be taken.
Location: SENATE
Status: 01/03/2018 In SENATE: Referred for interim study.

4. NH H 628

Title: Family and Medical Leave Insurance Program
Author: [Gile \(D\)](#)
Coauthor: [Wallner \(D\)](#) , [Feltes \(D\)](#) , [Fothergill \(R\)](#) , [Woodburn \(D\)](#) , [LeBrun \(R\)](#) , [Clark \(D\)](#) , [Rosenwald \(D\)](#) , [Cilley \(D\)](#) , [McMahon C \(R\)](#) , [Gargas \(R\)](#) , [King \(D\)](#)
Summary: Establishes a system of paid family and medical leave insurance; provides that the Advisory Council shall quarterly review, evaluate, and provide the general court with rate adjustment or fiscal recommendations.
Committee: House Commerce and Consumer Affairs Committee
Hearing: 01/23/2018 9:15 am, Room 302, LOB
Status: 01/11/2018 Public Hearing: 01/16/2018.

01/11/2018 Subcommittee Work Session: 01/23/2018.

5. NH H 1251

Title: Indicia for Tax Payment on Real Property Transfer
Author: [Abrami \(R\)](#)
Coauthor: [Major \(R\)](#)
Summary: Removes references to stamps to indicate payment of the tax on transfers of real property and certain fees for recording deeds; this bill was requested by the department of revenue administration; 18-2265 10/03.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

6. NH H 1292

Title: Business Profits Tax Effective Dates
Author: [Abear \(R\)](#)
Summary: Changes the effective dates of the rate reductions to the business profits tax and the business enterprise tax to the beginning of the respective calendar year; 18-2113 10/03.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

7. NH H 1317

Title: Rooms and Meals Tax
Author: [Fromuth \(R\)](#)
Summary: Excludes from the occupancies taxable under the meals and rooms tax long-term occupancies for at least 30 days; 18-2415 10/04.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

8. NH H 1355

Title: State Tax Structure to Economic and Demographic Change
Author: [Schmidt P \(D\)](#)
Summary: Establishes a commission to study adaptation of the tax structure of the state to economic and demographic change; 18-2417 10/05.
Location: House Ways and Means Committee
Status: 01/03/2018 INTRODUCED.
01/03/2018 To HOUSE Committee on WAYS AND MEANS.
01/03/2018 Public Hearing: 01/18/2018.

9. NH H 1374

Title: Financial Regulation Technicals
Author: [Hunt Jo \(R\)](#)
Coauthor: [Lasky \(D\)](#)
Summary: Makes certain technical changes in the insurance Laws relating to the corporate governance annual disclosure act, health maintenance organizations, and Delta Dental plan of New Hampshire; this bill is a request of the insurance department; 18-2571 01/03.
Location: House Commerce and Consumer Affairs Committee
Status: 01/11/2018 Public Hearing: 01/17/2018.

10. NH H 1401

Title: Accountancy Act
Author: [Lovejoy \(D\)](#)
Coauthor: [Hennessey \(R\)](#)
Summary: Makes various changes to the regulation of accountants by the board of accountancy related to the update of the Uniform Accountancy Act; 18-2273 10/05.
Committee: House Executive Departments and Administration Committee
Hearing: 01/25/2018 2:00 pm, LOB Room 306
Status: 01/11/2018 Public Hearing: 01/25/2018.

11. [NH H 1422](#)

Title: Applicability of Business Tax Rate Changes
Author: [Ames \(D\)](#)
Coauthor: [D'Allesandro \(D\)](#) , [Rosenwald \(D\)](#) , [Feltes \(D\)](#) , [Martin \(D\)](#) , [Tucker E \(D\)](#)
Summary: Adds a requirement that the business tax rate reductions adopted in 2017, 156 (HB 517) shall not take effect if the combined revenue growth in general and education funds for the fiscal year ending June 30, 2018 does not exceed the change in the Consumer Price Index for the period, plus one percent; 18-2277 10/06.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

12. [NH H 1429](#)

Title: Interest and Dividends Tax Exemptions
Author: [Dyer \(R\)](#)
Summary: Increases the individual exemptions from the tax on interest and dividends; 18-2447 10/01.
Committee: House Ways and Means Committee
Hearing: 01/23/2018 2:00 pm, LOB Room 202
Status: 01/03/2018 INTRODUCED.
01/03/2018 To HOUSE Committee on WAYS AND MEANS.
01/03/2018 Public Hearing: 01/23/2018.

13. [NH H 1435](#)

Title: Business Registration Requirements
Author: [Cahill \(D\)](#)
Coauthor: [Clark \(D\)](#)
Summary: Requires certain businesses to register with the secretary of state and, upon registration, requires the secretary of state to provide the business with relevant information about operating a business in New Hampshire; 18-2073 05/08.
Committee: House Commerce and Consumer Affairs Committee
Hearing: 02/13/2018 10:15 am, Room 302, LOB
Status: 01/11/2018 Public Hearing: 02/13/2018.

14. [NH H 1460](#)

Title: Professional and Occupational Regulation Criteria
Author: [Silber \(R\)](#)
Summary: Establishes criteria and standards for the review or enactment of professional or occupational regulation by the state to be administered by the office of professional licensure and certification; 18-2334 10/05.
Location: House Executive Departments and Administration Committee
Status: 01/10/2018 Public Hearing: 01/18/2018.

15. [NH H 1478](#)

Title: Real Property Transfer Tax Rate

Author: Chirichiello (R)
Coauthor: Baldasaro (R) , Smith St (R) , Fromuth (R) , Horn (R) , Moffett M (R) , Morrison (R) , Pearl (R) , Testerman (R) , Torosian (R)
Summary: Reduces the rate of the tax paid on a transfer of real property; 18-2444 10/03.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

16. NH H 1512

Title: Taxes Applicable to Transfers of Real Property
Author: Williams K (D)
Coauthor: Daniels G (R) , Chandley (D) , Hansen P (R)
Summary: Modifies the application of the business profits tax and the real estate transfer tax to the ownership, taxation, and transfer of investment interests in a real estate investment trust and certain limited partnerships; 18-2411 10/08.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

17. NH H 1547

Title: Revenue Administration Department Budget Review
Author: Weyler (R)
Coauthor: Ober L (R) , Ladd (R) , Burt (R) , Cordelli (R)
Summary: Requires towns to submit a copy of the default budget to the department of revenue administration; 18-2698 06/05.
Committee: House Municipal and County Government Committee
Hearing: 01/25/2018 2:00 pm, LOB Room 301
Committee: House Municipal and County Government Committee
Hearing: 02/02/2018 10:00 am, Room 301, LOB
Committee: House Municipal and County Government Committee
Hearing: 02/14/2018 3:00 pm, Room 301, LOB
Committee: House Municipal and County Government Committee
Hearing: 02/21/2018 10:00 am, Room 301, LOB
Status: 01/11/2018 Public Hearing: 01/25/2018.
01/11/2018 Subcommittee Work Session: 02/02/2018.
01/11/2018 Subcommittee Work Session: 02/14/2018.
01/11/2018 Executive Session: 02/21/2018.

18. NH H 1548

Title: Meals and Rooms Taxes Applicable to Room Remarketers
Author: Butler (D)
Coauthor: Clark (D)
Summary: Defines room remarketer under RSA 78-A and provides that charges by room remarketers shall be subject to the meals and rooms tax; 18-2589 05/10.
Location: House Ways and Means Committee
Status: 01/03/2018 INTRODUCED.
01/03/2018 To HOUSE Committee on WAYS AND MEANS.
01/03/2018 Public Hearing: 01/18/2018.

19. NH H 1554

Title: Interest and Dividends Tax Exemptions
Author: Ohm (R)
Coauthor: Weyler (R) , Ober R (R) , Reagan (R) , Seidel (R) , Abrami (R) , Twombly T (R) , Abear (R) , Lang (R)

Summary: Increases exemption amounts under the interest and dividends tax and decreases the annual total aggregate amount of the research and development tax credit against business taxes; 18-2060 10/05.

Committee: House Ways and Means Committee

Hearing: 01/23/2018 10:30 am, LOB Room 202

Status: 01/03/2018 INTRODUCED.
01/03/2018 To HOUSE Committee on WAYS AND MEANS.
01/03/2018 Public Hearing: 01/23/2018.

20. NH H 1576

Title: Managed Asset Trusts for Real Property

Author: [Williams K \(D\)](#)

Coauthor: [Cilley \(D\)](#) , [Daniels G \(R\)](#) , [Chandley \(D\)](#) , [Hansen P \(R\)](#)

Summary: Creates managed asset trusts for real property; 18-2298 01/04.

Committee: House Judiciary Committee

Hearing: 01/30/2018 1:00 pm, Room 208, LOB

Status: 01/11/2018 Public Hearing: 01/30/2018.

21. NH H 1629

Title: Business Tax Credits Liveable Wage Study

Author: [Cilley \(D\)](#)

Coauthor: [Cloutier \(D\)](#) , [Clark \(D\)](#) , [Schmidt J \(D\)](#) , [Altschiller \(D\)](#) , [Lisle \(D\)](#)

Summary: Establishes a committee to study establishing business tax credits for companies that pay a liveable wage and provide adequate benefits to their employees; 18-2562 10/08.

Committee: House Ways and Means Committee

Hearing: 01/24/2018 10:30 am, Room 202, LOB

Committee: House Ways and Means Committee

Hearing: 01/24/2018 11:00 am, Room 202, LOB

Status: 01/17/2018 Public Hearing RECESSED: 01/17/2018.
01/17/2018 Continued Public Hearing 01/24/2018.
01/17/2018 Full Committee Work Session: 01/24/2018.

22. NH H 1641

Title: Rate of Interest in Business Transactions

Author: [Brewster \(R\)](#)

Summary: Provides that the rate of interest on judgments shall be compounded daily; 18-2604 05/03.

Committee: House Commerce and Consumer Affairs Committee

Hearing: 02/07/2018 10:00 am, LOB Room 302

Committee: House Commerce and Consumer Affairs Committee

Hearing: 02/14/2018 10:00 am, Room 302, LOB

Status: 01/11/2018 CANCELLED Public Hearing.
01/11/2018 RESCHEDULED Public Hearing: 02/14/2018.

23. NH H 1653

Title: Uniform Commercial Code

Author: [Marple \(R\)](#)

Coauthor: [Itse \(R\)](#) , [Howard \(R\)](#) , [Comeau \(R\)](#)

Summary: Requires the disclosure of certain contract terms; 18-2644 05/06.

Committee: House Commerce and Consumer Affairs Committee

Hearing: 02/07/2018 9:00 am, LOB Room 302

Committee: House Commerce and Consumer Affairs Committee

Hearing: 02/14/2018 9:00 am, Room 302, LOB

Status: 01/11/2018 CANCELLED Public Hearing.

01/11/2018 RESCHEDULED Public Hearing: 02/14/2018.

24. NH H 1673

Title: Interest on Late and Delinquent Property Tax Payments
Author: Scully (R)
Coauthor: Giuda (R) , Bates (R) , Murotake (R) , Ferreira (R) , Hynes (R)
Summary: Ties the interest rate charged on late and delinquent property tax payments to the annual underpayment rate determined by the commissioner of revenue administration, based on the rate specified in the Internal Revenue Code; 18-2206 05/10.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

25. NH H 1681

Title: Early Childhood Development Tax Credit
Author: Henle (D)
Coauthor: Bradley (R) , Wallner (D) , Clark (D) , Abrami (R) , Ebel (D) , Berrien (D) , Fothergill (R) , Feltes (D) , DesMarais (D)
Summary: Establishes an Early childhood development tax credit against business taxes for contributions to construction or renovation of child day care agencies; 18-2217 10/05.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

26. NH H 1685

Title: Statutory Commission for Oversight Over Occupational
Author: Ohm (R)
Coauthor: Kurk (R) , Major (R) , Harrington (R) , Avard (R) , Barry (R) , Ammon (R)
Summary: Establishes an occupational regulation review commission to determine if regulatory boards utilize the least restrictive regulation; the bill requires a continuing review of all occupational boards and provides for analysis of legislation and rules before enactment or adoption; 18-2435 10/05.
Location: House Executive Departments and Administration Committee
Status: 01/10/2018 Public Hearing: 01/18/2018.

27. NH H 1686

Title: Education Tax Credits Applications and Use
Author: Hill (R)
Coauthor: Daniels G (R) , Reagan (R) , Hinch (R) , Ladd (R) , McGuire C (R) , Sanborn A (R) , Turcotte (R) , Morrison (R)
Summary: Allows a taxpayer to use credit computed under the education tax credit against taxes due and payable under the interest and dividends tax; this bill also modifies the procedure for the application for tax credits by business organizations, business enterprises, and individuals; 18-2440 10/06.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

28. NH H 1728

Title: Homestead Exemption
Author: Marple (R)
Coauthor: Itse (R) , Hoell (R)
Summary: Removes exemptions to the homestead right under RSA 480; 18-2143 05/04.
Committee: House Municipal and County Government Committee
Hearing: 02/13/2018 2:00 pm, Room 301, LOB

Committee: House Municipal and County Government Committee
Hearing: 02/20/2018 1:00 pm, Room 301, LOB
Status: 01/11/2018 Public Hearing: 02/13/2018.
 01/11/2018 Executive Session: 02/20/2018.

29. NH H 1758

Title: Credit Against Business Taxes for Paid Maternity Leave
Author: [Dyer \(R\)](#)
Summary: Establishes a paid maternity and paternity leave credit against the business profits tax and the business enterprise tax administered by the department of business and economic affairs; 18-2448 10/03.
Committee: House Ways and Means Committee
Hearing: 01/24/2018 11:00 am, Room 202, LOB
Status: 01/17/2018 Full Committee Work Session: 01/24/2018.

30. NH H 1800

Title: Usury
Author: [Marple \(R\)](#)
Coauthor: [Comeau \(R\)](#)
Summary: States that the maximum rate of interest is 4 percent; 18-2338 06/08.
Committee: House Commerce and Consumer Affairs Committee
Hearing: 02/07/2018 9:30 am, LOB Room 302
Committee: House Commerce and Consumer Affairs Committee
Hearing: 02/14/2018 9:30 am, Room 302, LOB
Status: 01/11/2018 CANCELLED Public Hearing.
 01/11/2018 RESCHEDULED Public Hearing: 02/14/2018.

31. NH H 1818

Title: Penalties for Certain Occupational Licensing Violations
Author: [Hoell \(R\)](#)
Coauthor: [Harrington \(R\)](#) , [Itse \(R\)](#) , [Dyer \(R\)](#)
Summary: Reduces or eliminates the penalties applicable to violations of the statutes or rules regulating various occupations or professions; 18-2208 10/08.
Committee: House Executive Departments and Administration Committee
Hearing: 02/06/2018 11:30 am, LOB Room 306
Status: 01/11/2018 Public Hearing: 02/06/2018.

32. NH H 1819

Title: Administration of the Education Tax Credit
Author: [Dean-Bailey \(R\)](#)
Coauthor: [McGuire C \(R\)](#)
Summary: Makes various changes to the administration of applications, awards, and credits issued under the education tax credit program; 18-2384 10/03.
Committee: House Education Committee
Hearing: 01/25/2018 10:00 am, Room 207, LOB
Status: 01/09/2018 Public Hearing: 01/18/2018.
 01/09/2018 Executive Session: 01/25/2018.

33. NH S 1

Title: Rate of the Business Profits Tax
Author: [Bradley \(R\)](#)
Coauthor: [Chandler \(R\)](#) , [Innis \(R\)](#) , [Vose \(R\)](#) , [Rouillard \(R\)](#) , [Gannon \(R\)](#) , [French \(R\)](#) , [Gray \(R\)](#) , [Morse \(R\)](#) , [Birdsell \(R\)](#) , [Avard \(R\)](#) , [Abrami \(R\)](#) , [Hinch \(R\)](#) , [Reagan \(R\)](#) , [Daniels G \(R\)](#) , [Carson \(R\)](#) , [Giuda \(R\)](#)

, Ward (R)

Summary: Reduces the rate of the business profits tax in 2019 and 2021; 17-0734 09/04.
Location: SENATE
Status: 01/03/2018 In SENATE: Referred for interim study.

34. NH S 74

Title: Economic Revitalization Zone Tax Credits
Author: Bradley (R)
Coauthor: Major (R) , D'Allesandro (D) , Abrami (R) , Lovejoy (D) , French (R) , Innis (R)
Summary: Requires a taxpayer applying for economic revitalization zone tax credits to provide written certification to the commissioner of resources and economic development that it has expanded the commercial or industrial base in a designated economic revitalization zone and created new jobs in the state; requires the commissioner of resources and economic development to certify each application for an economic revitalization zone tax credit.
Location: Conference Committee
Status: 06/15/2017 CONFERENCE Committee Report not filed.

35. NH S 75

Title: Tax Credit Against Business Profits Taxes
Author: Watters (D)
Coauthor: Bradley (R) , Hennessey (D) , Southworth (D) , Gannon (R) , Cornell (D) , Woodburn (D) , Soucy D (D) , Grenier (R) , Clark (D) , Gile (D) , D'Allesandro (D) , Lasky (D) , McGilvray (D)
Summary: Establishes a tax credit against business profits taxes for donations to career and technical education centers; 17-0227 09/10.
Location: SENATE
Status: 01/03/2018 In SENATE: Referred for interim study.

36. NH S 76

Title: Research and Development Tax Credit Rebate
Author: D'Allesandro (D)
Coauthor: Bradley (R) , Feltes (D) , Innis (R)
Summary: Allows a taxpayer the option to receive a rebate of the research and development tax credit against business profits taxes; the rebate is 75 percent of the amount of the credit awarded; the bill makes an appropriation to the commissioner of the department of revenue administration for the purposes of this bill.
Location: SENATE
Status: 01/03/2018 In SENATE: Referred for interim study.

37. NH S 183

Title: Technology Sector Marketing Tax Credit
Author: Innis (R)
Coauthor: Abrami (R)
Summary: Establishes a technology sector marketing tax credit against business taxes for businesses recruiting and employing skilled technology sector professionals; the 2-year program is administered by the community development finance authority; 17-0840 10/06.
Location: SENATE
Status: 01/03/2018 In SENATE: Referred for interim study.

38. NH S 205

Title: Small Business Jobs Fund and Tax Credit
Author: Bradley (R)
Coauthor: D'Allesandro (D) , Giuda (R) , Daniels G (R) , Hinch (R) , Abrami (R) , Avard (R) , Innis (R)
Summary: Establishes the small business jobs fund act and tax credit administered by the department of

resources and economic development.

Location: HOUSE

Status: 10/30/2017 From HOUSE Committee on WAYS AND MEANS: Recommended refer for interim study.

39. NH S 340

Title: Department of Revenue Municipal Audits Guidelines

Author: [Daniels G \(R\)](#)

Summary: Limits an audit of municipal accounts to events and transactions that occurred subsequent to the last completed audit; 18-2827 10/03.

Location: Senate Public and Municipal Affairs Committee

Status: 01/03/2018 INTRODUCED.

01/03/2018 To SENATE Committee on PUBLIC AND MUNICIPAL AFFAIRS.

40. NH S 404

Title: Phasing Out the Tax on Interest and Dividends

Author: [Sanborn A \(R\)](#)

Coauthor: [Giuda \(R\)](#) , [Reagan \(R\)](#) , [Avard \(R\)](#) , [Gray \(R\)](#) , [French \(R\)](#) , [Gannon \(R\)](#) , [Innis \(R\)](#)

Summary: Phases out the interest and dividends tax over a 5-year period and repeals the tax on January 1, 2024; 18-2784 10/05.

Location: Senate Ways and Means Committee

Status: 01/03/2018 INTRODUCED.

01/03/2018 To SENATE Committee on WAYS AND MEANS.

41. NH S 406

Title: Requiring Background Checks for Federal Tax Information

Author: [Reagan \(R\)](#)

Coauthor: [Carson \(R\)](#) , [McGuire C \(R\)](#)

Summary: Requires state employees who have access to federal tax information from the Internal Revenue Service to complete a background investigation and criminal record check; 18-2817 05/04.

Committee: Senate Ways and Means Committee

Hearing: 01/24/2018 9:20 am, SH Room 100

Status: 01/18/2018 Hearing: 01/24/2018.

42. NH S 509

Title: Tax Appraisal Requirements

Author: [Clark \(D\)](#)

Coauthor: [Burton \(D\)](#) , [Somssich \(D\)](#)

Summary: Allows towns and cities to require owners of business property to provide upon request income and expense information for purposes of determining market value; 18-3023 05/06.

Committee: Senate Public and Municipal Affairs Committee

Hearing: 01/31/2018 10:00 am, LOB Room 102

Status: 01/10/2018 Hearing: 01/31/2018.

43. NH S 531

Title: Office of Professional Licensure and Certification

Author: [Reagan \(R\)](#)

Coauthor: [McGuire C \(R\)](#)

Summary: Provides for the office of professional licensure and certification to establish by rule and collect the fees for boards and commissions administered by the office, and to deposit the fees collected in the office of professional licensure and certification fund for payment of the costs and salaries of the office; this bill is a request of the office of professional licensure and certification; 18-2744 10/03.

Committee: Senate Executive Departments and Administration Committee

Hearing: 01/24/2018 9:20 am, LOB Room 101

Status: 01/16/2018 Hearing: 01/24/2018.

44. **NH S 564**

Title: Business Tax Exemption

Author: Bradley (R)

Coauthor: D'Allesandro (D) , Innis (R) , Gannon (R) , Soucy D (D) , Azarian (R) , Avard (R) , Watters (D) , Hinch (R) , Carson (R) , Cavanaugh (D)

Summary: Revises provisions relating to exemptions from the business profits tax and the business enterprise tax; relates to qualified regenerative manufacturing businesses.

Location: Senate Ways and Means Committee

Status: 01/03/2018 INTRODUCED.

01/09/2018 Filed as LSR 2919.

01/09/2018 To SENATE Committee on WAYS AND MEANS.

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