

DEVINE MILLIMET

ATTORNEYS AT LAW

CPA LEGISLATIVE STATUS REPORT - 2018 SESSION

File name: Master

New Hampshire

1. **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.
Location: HOUSE
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Ought to pass.

2. **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.
Location: HOUSE
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Ought to pass.

3. **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.
Location: HOUSE
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Ought not to pass.

4. **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
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Majority reported ought not to pass.
 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Minority reported ought to pass.

5. **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.
Location: House Executive Departments and Administration Committee
Status: 01/11/2018 Public Hearing: 01/25/2018.

6. [NH H 1422](#)

Title: Applicability of Business Tax Rate Changes
Author: [Ames \(D\)](#)
Coauthor: [D'Allesandro \(D\)](#) , [Rosenwald \(D\)](#) , [Feldes \(D\)](#) , [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.
Location: House Ways and Means Committee
Status: 02/01/2018 Full Committee Work Session: 02/06/2018.

7. [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.
Location: House Ways and Means Committee
Status: 02/01/2018 Full Committee Work Session: 02/06/2018.

8. [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: 01/30/2018 Subcommittee Work Session: 02/01/2018.

9. [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.
Location: House Ways and Means Committee
Status: 01/26/2018 Executive Session: 01/24/2018.

10. [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.
Location: House Ways and Means Committee
Status: 02/01/2018 Full Committee Work Session: 02/06/2018.

11. **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
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Majority reported ought not to pass.
 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Minority reported ought to pass.

12. **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.
Location: House Ways and Means Committee
Status: 02/01/2018 Full Committee Work Session: 02/06/2018.

13. **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.
Location: House Judiciary Committee
Status: 01/11/2018 Public Hearing: 01/30/2018.

14. **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.

15. **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.
Location: House Ways and Means Committee
Status: 01/26/2018 Executive Session: 01/24/2018.

16. **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.
Location: HOUSE
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Majority reported ought not to pass.
 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Minority reported ought to pass.

17. 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: 01/30/2018 Subcommittee Work Session: 02/01/2018.

18. 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.
Location: HOUSE
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Majority reported ought to pass with amendment.
 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Minority reported ought not to pass.

19. 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.
Location: HOUSE
Status: 01/31/2018 From HOUSE Committee on WAYS AND MEANS: Ought not to pass.

20. 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.

21. 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.

22. 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.

23. 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.
Committee: Senate Ways and Means Committee
Hearing: 02/07/2018 9:40 am, SH Room 100
Status: 01/30/2018 Hearing: 02/07/2018.

24. 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.
Location: Senate Ways and Means Committee
Status: 01/18/2018 Hearing: 01/24/2018.

25. 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.
Location: Senate Public and Municipal Affairs Committee
Status: 01/10/2018 Hearing: 01/31/2018.

26. 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.

Location: Senate Finance Committee

Status: 02/01/2018 Committee report adopted on SENATE floor.
02/01/2018 To SENATE Committee on FINANCE.

27. 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.

Committee: Senate Ways and Means Committee

Hearing: 02/07/2018 10:00 am, SH Room 100

Status: 01/30/2018 Hearing: 02/07/2018.

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