

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: SENATE
Status: 04/18/2018 From SENATE Committee on WAYS AND MEANS: Ought to pass with amendment.

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: Eligible for Governor
Status: 04/04/2018 Ordered Enrolled.

3. **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: SENATE
Status: 04/10/2018 From SENATE Committee on FINANCE: Ought to pass.

4. **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: SENATE
Status: 03/12/2018 To SENATE Committee on WAYS AND MEANS.
 04/18/2018 From SENATE Committee on WAYS AND MEANS: Ought to pass with amendment.

5. 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: SENATE
Status: 04/18/2018 From SENATE Committee on WAYS AND MEANS: Ought to pass with amendment.

6. 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: Removed from Table
Status: 04/05/2018 Failed to pass SENATE. (15-8)
 04/05/2018 Laid on table.
 04/05/2018 Removed from table.

7. 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: Relates to applications for and the use of education tax credits.
Location: SENATE
Status: 04/18/2018 From SENATE Committee on WAYS AND MEANS: Ought to pass.

8. 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: Eligible for Governor
Status: 04/19/2018 Ordered Enrolled.

9. 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; establishes by rule and collect the fees for boards and commissions administered by the office; deposits the fees collected in the office of professional licensure and certification fund for payment of the costs and salaries of the office; requests the office of professional licensure and certification.
Location: House Finance Committee
Status: 04/12/2018 Committee amendment adopted on HOUSE floor.
 04/12/2018 Committee report adopted on HOUSE floor.

04/12/2018 To HOUSE Committee on FINANCE.
 04/12/2018 Division I Work Session: 04/17/2018.
 04/12/2018 Executive Session: 04/18/2018.

10. 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: Establishes exemptions from the business profits tax and the business enterprise tax for qualified regenerative manufacturing businesses; provides for a workforce development program for such businesses administered by the business finance authority.
Location: HOUSE
Status: 04/18/2018 Executive Session: 04/18/2018.
 04/18/2018 From HOUSE Committee on WAYS AND MEANS: Majority reported ought to pass with amendment.
 04/18/2018 From HOUSE Committee on WAYS AND MEANS: Minority reported ought not to pass.

11. 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
Status: 03/06/2018 In HOUSE: Referred for interim study.

12. 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.
Location: HOUSE
Status: 03/15/2018 In HOUSE: Referred for interim study.

13. 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.

14. NH H 1576

Title: Managed Asset Trusts for Real Property
Author: Williams K (D)
Coauthor: Cilly (D) , Daniels G (R) , Chandley (D) , Hansen P (R)
Summary: Creates managed asset trusts for real property; 18-2298 01/04.
Location: Laid on Table

Status: 02/22/2018 Laid on table.

15. **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: Laid on Table

Status: 03/15/2018 Laid on table.

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