# Bill as Introduced

HB 413-LOCAL – AS AMENDED BY THE HOUSE

25mar03... 0828h

2003 SESSION

03-0488
09/01

HOUSE BILL ***413-LOCAL***

AN ACT relative to certain appeals proceedings when the taxpayer prevails.

SPONSORS: Rep. Mooney, Hills 58; Rep. Derby, Carr 7

COMMITTEE: Municipal and County Government

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AMENDED ANALYSIS

This bill allows reasonable costs and attorney's fees to be assessed against the state when a taxpayer prevails in an appeal for redetermination or reconsideration of an assessment or demand for payment by the department of revenue administration, provided the taxpayer shows substantially unjustified action.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

~~3658~~
3671 Amy Edwards
DAWN Sec

HB 413-LOCAL – AS AMENDED BY THE HOUSE

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03-0488
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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Three*

AN ACT relative to certain appeals proceedings when the taxpayer prevails.

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

1 Department of Revenue Administration; Appeals for Redetermination or Reconsideration. Amend RSA 21-J:28-b, VI to read as follows:

VI. The board or court may grant such relief as may be just and equitable and may order the state treasurer to pay the taxpayer the amount of relief granted with interest at the rate established under RSA 21-J:28. [~~Upon all appeals which are denied, costs and attorney's fees may be taxed against the taxpayer at the discretion of the board or court; but the board or court may not tax costs against the state.~~] ***The board or court may award reasonable costs and attorney's fees to the prevailing party, provided the prevailing party shows substantially unjustified action.***

2 Board of Tax and Land Appeals; Attorney's Fees. Amend RSA 71-B:9 to read as follows:

71-B:9 Administration of Oaths, Subpoenas, etc.; Fees. The board shall have authority to administer oaths and to compel the attendance of witnesses to proceedings before it. The board shall have the power to subpoena and subpoena duces tecum. Witnesses compelled to appear shall be paid the same fee and mileage that are paid to witnesses in the superior court of the state. A subpoena or subpoena duces tecum of the board may be served by any person designated in the subpoena or subpoena duces tecum to serve it. Any testimony given by a person duly sworn shall be subject to the pains and penalties of perjury. All applications or petitions to the board for which no filing fee has been otherwise specified by statute shall be accompanied by a $65 filing fee. Costs ***and attorney's fees*** may be taxed as in the superior court.

3 Effective Date. This act shall take effect January 1, 2004.

# Committee Minutes

Date: April 16, 2003
Time: 8:30 a.m.
Room: 105-A, Senate House

The Senate Committee on Public Affairs held a hearing on the following:

HB413-L relative to the registration fees and requirements for snow traveling vehicles.

Members of Committee present: Senator Roberge
Senator Larsen
Senator Barnes
Senator Green
Senator Morse

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The Chair, Senator Sheila Roberge, opened the hearing.

Senator Sheila Roberge, D. 9: We will open the hearing on HB 143, and I call upon Representative Mooney.

Representative Maureen Mooney. Dist. 58, Hills: Thank you Chairman Roberge, and members of this honorable Senate Committee. I am Representative Maureen Mooney; I represent House District 58, serving the towns of Merrimack and Litchfield. I am the prime sponsor of House Bill 413.

Essentially, what House Bill 413 is as it does, is that it gives the option of fully compensating taxpayers who rightfully challenge their liability for any tax. As the law stands now, upon a taxpayers successful appeal of the Department of Revenue Administration's Notice of Decision, regarding liability for any tax, the taxpayer is statutorily not allowed the possibility of collecting costs and attorney's fees within the discretion of the board or the court. On the converse, as the law reads now, a taxpayer who fails to properly challenge his or her tax abatement matter may have costs and attorney's fees awarded against him or her by the state.

In sum, the current law specifically favors the state and tax assessment appeals, and specifically leaves the taxpayer without the option of being made whole or fully compensated. House Bill 413, changes this unevenly tilted scale and allows the prevailing party, be it the state, or be it the taxpayer in a tax liability appeal; the opportunity to collect reasonable costs and attorney's fees – provided that the prevailing party shows substantially unjustified action.

Just to give you a brief history of the bill, as I know we are running a bit behinds, and they are other speakers here on behalf of bill 413. The bill after a hearing in front of the House Municipal and County Government Committee both proponents and of the original bill, mutually agreed on the format that is in front of you now. This version passed the Municipal and County Committee with a 15 to 0 vote, and was approved by the entire House on the consent calendar by a voice vote.

I would respectfully ask that you consider the aforementioned and recommend House Bill 413 for an Ought To Pass recommendation to the full Senate. Thank you madam chair and members of the committee.

Senator Sheila Roberge, D. 9: Thank you Representative Mooney, any questions? Thank you. Representative Mark Derby.

Representative Mark Derby: Thank you madam chairman, and honorable members of the committee. For the record my name is Representative, Mark Derby. I represent House District 7, which are Moultonboro, Tuftonboro, and Wolfboro.

I co-sponsored this legislation, and am proud to have done so, and what I wanted to focus on is Part 1, Article II, of the New Hampshire Constitution. It puts the right to keep, own and acquire property on a pare with the life, liberty and freedom itself. In other words the right to own property, to have property, and keep property is a fundamental constitutional right or fundamental natural right and tried in our constitution; and to the extent that government taxes it or takes away your property, which it must in a civilized society.

When it does so unreasonably, and takes too much of your property, or demands too much of your property it's violating your constitutional rights. If you have to appeal and work your way through the court system and pay legal fees and costs to vindicate your constitutional rights, it seems only reasonable and fair that there be an equal opportunity as the prevailing party to recover some of the costs associated with vindicating your constitutional rights.

For that reason, I am proud to co-sponsor this legislation and I have also prepared some written testimony that with your permission I'd like to give out these copies. Thank you. (See Attachment "A")

Senator Sheila Roberge, D. 9: Any questions? Thank you very much. Ann Edwards.

Ann Edwards: Good morning, I am Ann Edwards from the Attorney General's Office and we have come today to testify in opposition to this bill. The reason behind that is that the way the system is set up in New Hampshire, the state only can be sued on the terms of state agrees to be sued on, and that is called sovereign immunity. Under sovereign immunity the state has established different circumstances in which it can be sued and the Supreme Court has established different circumstances in which the state will pay attorney fees.

The Supreme Court has clearly stated that under two circumstances the state will be required to pay attorney's fees. Those circumstances are if the state acts in bad faith and causes a law suit or continues a lawsuit in bad faith, or if there is a substantial public benefit that is conferred as a result of the lawsuit.

Under state law and under the Supreme Court decisions the state never pays the legal costs in a lawsuit. The difference between attorney's fees and costs is, attorney's fees are obviously the bills that the attorney generates, the costs are the additional costs that come with the lawsuit, like paying expert witness expert fees, paying for witnesses to be flown in for a trial. The state never pays for those and the Supreme Court has upheld even in the Claremont case where we were required to pay a substantial attorney fees bill, we never had to pay the costs in that case.

The concern that the attorney general has with the bill that is before us here on HB 413, is that this creates a third category of circumstance where the state would have to pay attorney's fees, and it creates it by establishing a new standard which is that the party who wins has to show that the Department of Revenue was substantially unjustified in it's actions.

That is a term that is not defined anywhere in the law, this would be the first time that it is used and as a result it would be open to interpretation by the courts. The attorney general is concerned that the result of that will be that we now have a new circumstance. People who in general are distressed over paying taxes, anyway, and are frustrated over whether or not they feel they are being treated fairly. They will pursue the matter in order to get an interpretation of what substantially unjustified means, and that we not only

be spending more time defending lawsuits because people feel that they have been wronged in the tax process. We will also face the potential of having a court interpret that and make that a lesser standard then bad faith, and a different standard than a substantial public benefit, and that state will then be subjecting itself to the possibility of paying attorney's fees. In some cases can be significant, for example, we put forth the challenge to the interest in dividends tax that's going on right now, and is still in the process. The New Hampshire Supreme Court declared that tax unconstitutional.

Actually, the Department of Revenue filed a motion with the New Hampshire Supreme Court, announcing that the United States Supreme Court had declared a similar tax unconstitutional in another state. As a result, our interest in dividend tax as it applied to certain bank income was unconstitutional. The Department of Revenue, however, in pursuing that appeal to that point, was justified in its actions. It was enforcing a state law that the legislature had put into effect, which is what its job is.

Unfortunately, under this standard, as substantially unjustified, a court could decide that because that tax was unconstitutional the state is now responsible to pay the full attorney's fees in that lawsuit. That lawsuit has been ongoing for close to ten years and there are many, many attorneys involved on the plaintiff's side. That exposes the state to significant legal fees. So that is the position of the Attorney Generals Office.

Senator Sheila Roberge, D. 9: Did you bring this over the House?

Mrs. Edwards: We actually did not bring this up in the House?

Senator Sheila Roberge, D. 9: Why not?

Mrs. Edward: Because we were not tracking this bill at that time.

Senator Sheila Roberge, D. 9: Senator Larsen.

Senator Sylvia B. Larsen, D. 15: Question. I guess you weren't tracking it in the House so you might not have had this discussion, but you said that the state never pays legal costs, and yet this says, the board may award costs. You also said there is no definition of substantially and justified action. What if it were to be changed to say that the Board of Court may award attorney's fees provided that the prevailing party shows that they ...the state. Or is that just a reiteration of what can already...

Mrs. Edwards: It's essentially a reiteration of what could happen, but it is clear that the legislature is making a statement, if the Department of Revenue or the state acts in bad faith, then it's the legislature's position that attorney's fees should be awarded. Now that is completely in the hands of the court. The parties have to bring that issue forward, but if that were in this bill, I think the attorney general would feel more comfortable because at least that is a standard that we understand and there is case law explaining what that means.

Senator Sylvia B. Larsen, D. 15: Further questions. Under what situation could you imagine that there is challenge to their property tax would be considered bad faith by the state, under what circumstances would the state be trying to apply the tax in bad faith. Is there a circumstance like that?

Mrs. Edward: There hasn't been one thankfully. It would be a situation where the Department of revenue was using an assessment that it knew was wrong. That it had been proved with clear information that the assessment of property was wrong, that the description was wrong and instead of correcting that, the Department of Revenue just decided to technically implement its law and not look at the actual facts.

Senator Sheila Roberge, D. 9: Has everybody signed up to speak has spoken? Is there anybody else who would like to speak Barbara, you did sign, but you did not sign to speak.

Barbara Reid, Acting Commissioner, Dept. of Revenue: For the record, I am Barbara Reid, I am acting commissioner with the Department of Revenue, and what I am providing you is written testimony that virtually says the same thing that Ann Edwards has already testified too.

What I wanted to add is that the Department of Revenue did address this when it was in the House. We were present at the hearing and did submit written testimony after that hearing regarding the department's legal position on this from a legal standpoint. Even though the attorney general did not bring this up in the House, we did address it with the Municipal & County Government Committee. Again, it's primarily the same testimony that Ann Edwards has proved to you.

Senator Sheila Roberge, D. 9: Senator Larsen.

Senator Sylvia B. Larsen, D. 15: The standard of bad faith, can you imagine if you were to apply bad faith to property taxation that there might be circumstances when attorney's fees would be awarded, have you ever seen circumstance in the department.

Mrs. Reid: From a standpoint of real estate property, from that standpoint there aren't a lot of appeals to the department at that level. Most of those appeals are going to be at the local level and proceed to the Board of Tax and Land Appeals of Superior Court. The state does tax utility property at the state level. Certainly there is an opportunity for appeals there. From the standpoint of the cases that we have had, I don't know of any that we proceeded under bad faith. As far as those evaluations, as explained of a potential example of using information that we knew was absolutely wrong. I'm not aware that we ever have done anything along that line, at least at the state level of appraising the utility property. From the standpoint of the other property again, it's going to be appealed more at the local level. (See Attachment "B"

Senator Sheila Roberge, D. 9: Paul Franklin.

Paul Franklin: For the record, my name is Paul Franklin, I'm chairman of the Board of Tax and Land Appeals, and as Acting Commissioner Reid indicated, she was also at the Municipal & County Government Committee. I think we did offer some suggested wording some of which is incorporated today in this bill, and we are in favor of this bill. We differ from the department and from the Attorney General's Office.

I think perhaps to clarify a few things the first section of the bill relates to a wording of costs and attorney fees under an appeal provision of RSA 21-J: 28. That statute is the statute that allows the appeal of state administer taxes to the board or to the court, Interest in Dividends Business Profits, etc.

The wording, I think you have been talking about in Section I, relates solely to those types of taxes, not the locally administered property tax. We have no concern with the wording, it is different and unique in the statutes and in the case law, as to my knowledge, but I don't believe while it maybe different in text, I don't believe it is substantively different from the case law that has been established in the awarding of attorney's fees in many of the tax cases that come before us.

To give you a little bit of history too, I think perhaps you will know why we are in support of this bill. The board in its rules had for many years acted under our authority in 71-B: 9, were it says costs may be taxed in superior court to infer that meant costs and attorney's fees. We had in our rules the authority to assess attorney's fees and we had at least in one notable case,

assessed attorney's fees in a local property tax case. There maybe others, but it was not used on a regular basis by any stretch of the imagination. That case got appealed to the supereme court, it was land acquisition, and it was decided in December of 2000, and the court said the board does not have the specific statutory authority to access attorney's fees, therefore you do not have the authority.

We believe it's fair to the parties before us that we have the same authority as the courts do. If a taxpayer appeals to the court, they have the ability for the court to assess attorney's fees against a municipality that has acted egregiously and forced the taxpayer to litigate to obtain a clear definable right under the law. If they come before us they do not have that right, so there is some disparity as to what remedy and sanctions can occur depending on where they appeal.

I just wanted to also note that the board here is having Domain proceedings and under the Imminent Domain Statute the board does have the authority to access costs against the parties, not attorney's fees but costs and I guess I would differ with Ann Edwards, in that we do entertain motions to access costs against the State of New Hampshire when they are acting in the capacity of a condemnore, taking land for state purposes.

Also, I would like to point out that there is an existing statute 67:17-B, which relates solely to property tax appeals that have been filed with the board, where it allows the board to reimburse the filing fee. I know this is different than attorney's fees, but it is one specific statute that does allow some, if you will, ability to hold the taxpayer financially harmless if the board awards an abatement if it were due to a clerical error or a clear error of fact, not one of judgment.

In summary, the board does not believe this extents the case law substantially, and in fact, I think this actually comports with a case law as established, that it our taxpayers are required to litigate to obtain a clearly defined right, they should be eligible for costs and attorney's fees and that is a fairly high standard, it's a very high standard. I think we have only used it once to my recollection and maybe another time, but I don't recall, and I don't believe this would extent or broaden that standard.

I would be happy to answer any questions, madam chairman.

Senator Sheila Roberge, D. 9: Thank you. Has everybody that signed up has spoken?

Representative Betsey Patten, Dist. 7: Thank you madam chairman and members of the committee, for the record my name is Betsey Pattten, and I represent Carroll County, District 7, which is the towns of Moultonboro, Tuftonboro, and Wolfeboro.

Also, I am chairman of the Municipal & County Government Committee where we did hear this bill and when it was introduced to you, it was introduced to us it was quite different in it's form. What happened is that the abatement procedure was going to be able to be given costs by the Board of Selectmen, Board of Tax & Land Appeals for the superior court, and also there was no standard under, where you see now in the amendment on line 13, but I'm not sure if it's the same as yours.

The board or court may award reasonable costs and attorney's fees to the prevailing party and that was end of the request. When we discussed it and looked at it, and felt that if we gave them a standard, I do have to tell you that I do not know if the standard of substantially and justified action is higher or lower than the bad faith or the substantial public benefit standard. That is something that as a lawyer I do not know, but in discussing it with some, as Mr. Franklin for the BTLA said, that it is a high standard, and we felt that perhaps there were taxpayers on the local level that did not feel that they could go forward, because it was such, a no way that you could get either your ... or your costs back in.

We felt that this might help, and again we did hear from DRA after the public hearing, they did not know that this bill was coming before us, and the department was with us when they were hearing another bill and happen to hear this.

Whether this attacks a sovereign immunity is a question that I did ask of the House Council, and if this was going to be dramatically bad for the state and the answer was that it did not seem to be. Again, in the expertise of your knowledge and what's going on, we did pass it out, we feel it is a good bill, we also know we need a balance with the senate.

Senator Sheila Roberge, D. 9: Senator Barnes.

Senator John S. Barnes, Jr., D. 17: Thank you madam chairman. Representative, since you heard from the attorney general's office during this hearing, do you think you might have changed your mind on this issue. You got an opinion from a very good attorney from the attorney general's office, and you've gone to an attorney, and as you know you have five attorneys in a room you are going to get five different opinions. So would your committee have done something differently if you hadn't heard from this outstanding lawyer from the Attorney General's Office, who used to come from Raymond, New Hampshire?

Representative Patten: Thank you for the question, Senator Barnes, I feel that we were looking at the issue and had we had all of the information from DRA, and from the AG, from both we may have retained the bill, but for the fact that we did not hear it, we knew it was coming to you that we felt that it was appropriate.

Senator Sheila Roberge, D. 9: Senator Barnes has a further question.

Senator John S. Barnes, Jr., D. 17: What would you think if a motion was made by this committee and I'm not saying that it will be to re-refer this bill for the next year so we can have that opportunity to work with the Attorney General's Office and the commissioner?

Representative Patten: We would be willing to work with the senate on that, if that is what you would like to do?

Senator John S. Barnes, Jr., D. 17: Does it make sense?

Representative Patten: Yes.

Senator John S. Barnes, Jr., D. 17: Thank you.

Representative Patten: Thank you very much.

Senator Sheila Roberge, D. 9: We will close the hearing on House Bill 413. Thank you for coming.

Hearing on House Bill 413 closed at 9:55 a.m.

Respectfully submitted,

Livia Acdan

Livia Acdan
Senate Public Affairs Secretary

Attachment "A"
Attachment "B"

Attachment F

# State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

April 16, 2003

Hon. Sheila Roberge, Chair
Senate Committee on Public Affairs
State House, Room 105-A
Concord, NH 03301

**Re: HB413 Written Testimony of Co-Sponsor**

Dear Senator Roberge and Committee Members:

Thank you for your thoughtful consideration of HB413. Please accept the following in supplementation of my oral testimony in support of the above-referenced bill:

This legislation, as amended in the House, amends RSA 21-J:28-b, VI and RSA 71-B:9. Section 1 corrects a fundamental imbalance of power between the State and the taxpayer by replacing the "one-way" costs and attorney's fees language with "prevailing party" language. Section 2. Permits the board of tax and land appeals (BTLA) to assess costs and attorney's fees in the same manner in which the Superior Court would assess costs and attorney's fees.

Please note that HB413 is not an unfunded mandate on localities. This is because the locality may voluntarily control the expenditure of these amounts by assessing fair and reasonable local property taxes so as to obviate the need for taxpayers to file for abatements in the first place. In the alternative, the municipality may act reasonably and fairly so as to eliminate the need for the taxpayer to appeal to the Superior Court or the BTLA.

As stated above, HB413 corrects a fundamental injustice and imbalance. Under current law, the BTLA may assess the State's costs and attorney's fees against a taxpayer, seemingly whether the taxpayer prevails or not. Fairness suggests that the BTLA should only be able to assess costs and fees against a taxpayer if the State prevails. Fairness would also suggest that after having prevailed and proven the State DRA wrong, the taxpayer should have the same opportunity as the State to recover the costs of proving the State wrong.

**Rationale:** under the New Hampshire Constitution, the right to acquire, keep, defend and

enjoy property is on a par with the rights to life and liberty itself:

> All men have certain natural, essential, and inherent rights--among which are, the enjoying and defending life and liberty; acquiring, possessing, and protecting, property; and, in a word, of seeking and obtaining happiness. Equality of rights under the law shall not be denied or abridged by this state on account of race, creed, color, sex or national origin.

Part 1, Article 2.

Part 2, Article 5 of the New Hampshire Constitution states in part, that the State may "impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants of, and residents within, the said state."

So, acquiring and possessing property-real and personal property-is a fundamental natural human right guaranteed by our Constitution, and, depending on which philosopher you consult, God himself. To the extent that it may (and must, if we are to fund a civilized society) be taxed, the taxes must be proportional and reasonable. A taxpayer who prevails before the BTLA and/or before the superior court has proven his or her case to the satisfaction of the fact finder--that the government over-taxed the taxpayer, did not obey our constitution and levied taxes that were not proportional or reasonable.

In criminal cases where there is a threat of incarceration (loss of liberty), the State will pay for an indigent criminal defendant's attorney--win or lose. This is because the right to liberty is so fundamental that it should not be deprived without substantial procedural safeguards and free legal counsel. Is taxation of a citizen's property so different? As a matter of our natural human rights as expressed in the Constitution, I believe it is not.

Thank you in advance for your kind attention to and consideration of HB413.

Very truly yours,

Mark S. Derby
State Representative, District 7:
Moultonborough, Tuftonboro
and Wolfeboro

MSD/
C:\Documents and Settings\default\My Documents\2003 Legisl Session Corresp\HB413 Written Testimony.wpd

Attachment B

State of New Hampshire
Department of Revenue Administration
45 Chenell Drive, P.O. Box 457
Concord, NH 03302-0457

Stanley R. Arnold
*Commissioner*

Barbara T. Reid
*Assistant Commissioner*

April 16, 2003

The Honorable Sheila Roberge
Chairperson, Senate Public Affairs Committee

Re: HB413 – A bill to allow an award of costs and attorneys' fees against the State in tax appeals.

Dear Senator Roberge:

I am writing concerning HB 413. My comments are based upon a review of the legislation by the DRA's legal staff.

First, the American rule provides that each party pays for its own attorney. However, there is an established body of law that provides that a court, in the exercise of its discretion, may grant an award of attorneys' fees as part of the relief that is granted. Generally, this is either done pursuant to a statute that authorizes such an award, or an exception to the American rule.

There are two exceptions that have been recognized by the New Hampshire Supreme Court that have provided a justification for an award of attorneys' fees to a party litigating against the State. The first is the "bad faith litigation" exception as set forth in Harkeem v. Adams, 117 N.H. 687 (1977). This exception provides that an award of attorneys' fees is appropriate where an individual is forced to litigate a clearly defined right. The second exception is the substantial benefit doctrine. Most recently, the Supreme Court set forth the standard to grant such an award in Claremont School District v. Governor et al (costs & attorneys' fees), 144 N.H. 590 (1999).

Secondly, this legislation would likely cause an increase in the number of appeals, thereby creating a drain on State resources. The increase in appeals would result because taxpayers who disagree with the DRA would pursue their appeals to the highest level possible because of the very appealing prospect of having the State pay their attorneys' fees. Even though the Board or courts will not grant attorneys' fees very often, if a law that provides such an award is available it will likely encourage protracted litigation.

This is particularly true because the term "substantially unjustified action" is a new term that has no definition in statute or New Hampshire caselaw. Every taxpayer and every taxpayer representative that appeals a ruling by the DRA believes that the actions of the DRA are unjustified. If they thought they were justified, they would not file an appeal. The line between unjustified and "substantially unjustified" is not clearly delineated so that attorneys for the State can reasonably predict which cases may subject the State to exposure for payment of the opposing party's attorneys' fees. In some cases the amount of the attorneys' fees may exceed the amount of tax liability that is at issue in the case.

The Honorable Sheila Roberge
Chairperson, Senate Public Affairs Committee

Re: HB413 – A bill to allow an award of costs and attorneys' fees against the State in tax appeals.

What is of greater concern is that this provision could subject the State to substantial liability. The DRA is charged with administering the tax laws of this State. The DRA cannot choose to enforce only those laws that are impervious to a constitutional challenge. On occasion, the DRA must enforce laws passed by the legislature that a court must determine whether they pass constitutional muster. Again, if attorney fees are warranted, the Court currently have authority to award such fee.

Please let me know if you have any questions.

Yours truly,

Barbara T. Reid
Acting Commissioner

# Speakers

# SENATE PUBLIC AFFAIRS COMMITTEE

Date: 04/16/03 Time: 9:00 a.m. Public Hearing on 105-A **Bill# HB 413-L**

*(New Title) relative to certain appeals proceedings when the taxpayer prevails.*

*.Please check box(es) that apply.*

| SPEAKING | FAVOR | OPPOSED | NAME (Please print) | REPRESENTING |
|---|---|---|---|---|
| ☐ | ☒ | ☐ | Robert Blaisdell | NH Trial Lawyers Association |
| ☒ | ☒ | ☐ | Maureen Mooney | House District 58 |
| ☐ | ☑ | ☐ | Betsey Patten | Carroll 7 |
| ☒ | ☒ | ☐ | Mark Derby | House Dist. 7 |
| ☒ | ☐ | ☒ | Anne Edwards | Attorney General |
| ☑ | ☐ | ☒ | Barbara Reid | Dept Revenue |
| ☐ | ☒ | ☐ | JAMES F. TWOMBLY | House Dist 07 |
| ☐ | ☒ | ☐ | ROBERT W. BRUNDIGE | HILLS 58 |
| ☑ | ☒ | ☐ | Paul Franklin | Bd of Tax & Land Appeals |
| ☐ | ☐ | ☐ | | |
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# Committee Report

# STATE OF NEW HAMPSHIRE

# SENATE

# REPORT OF THE COMMITTEE

Date: May 15, 2003

THE COMMITTEE ON Public Affairs

to which was referred House Bill 413-L

AN ACT (New Title) relative to certain appeals proceedings when the taxpayer prevails.

VOTE: 4-0

Having considered the same, report the same without amendment and recommend that the bill: **OUGHT TO PASS.**

Senator John S. Barnes, Jr.
For the Committee

# HB413 Docket

Next|Prev|Results List|Main|Bill Status

**Bill Title:** (New Title) relative to certain appeals proceedings when the taxpayer prevails.

| Date | Body | Description |
|---|---|---|
| 1/9/2003 | H | Introduced and ref to Mun & Cnty Govt; HJ 12, p195 |
| 2/11/2003 | H | Hearing Mar 7 11:00 RM301,LOB |
| 3/19/2003 | H | Maj Report OTP/AM for Mar 25 (Vote 15-0;CC) |
| 3/19/2003 | H | Prop Comm Am{0828}(New Title); HC26, p696-697 |
| 3/25/2003 | H | Passed with Am; HJ 29-pt 1, p879 + pt 2, p966 |
| 4/3/2003 | S | Introduced and Ref. Public Affairs; SJ 11, Pg.272 |
| 4/11/2003 | S | Hearing; April 16, 2003, Room 105-A, SH, 9:00 a.m.; SC18 |
| 5/16/2003 | S | Committee Report; Ought to Pass , [05/22/03]; SC23 |
| 5/22/2003 | S | Ought to Pass, MA, VV; OT3rdg; SJ 17, Pg.473 |
| 5/22/2003 | S | Passed by 3rd Reading Resolution; SJ 17, Pg.479 |
| 5/29/2003 | S | Enrolled; |
| 6/5/2003 | H | Enrolled; HJ 47, p1495 |
| 6/14/2003 | H | Became Law Without Signature on 6/14/2003 Eff: 1/1/2004 Chap: 0133 |

Next|Prev|Results List|Main|Bill Status

*Docket Abbreviations*