Rep. C. McGuire, Merr. 27
Rep. P. Schmidt, Straf. 14
Rep. Hatch, Coos 6
Sen. Lang, Dist 2
Sen. Pearl, Dist 17
January 20, 2023
2023-0086h
05/10

Amendment to HB 285

Amend the title of the bill by replacing it with the following:

AN ACT authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules and relative to the development of forms or returns by the department.

Amend the bill by inserting after section 1 the following and renumbering the original section 2 to read as 3:

2 New Subparagraph; Department of Revenue Administration; Development of Forms. Amend RSA 21-J:1, II by inserting after subparagraph (c) the following new subparagraph:

(d) Developing such forms or returns as may be necessary, which forms or returns may be required to be signed under the pains and penalties of perjury.

2023-0086h

AMENDED ANALYSIS

This bill allows the department of revenue administration to incorporate by reference the New Hampshire equalization manual into the administrative rules of the department. The bill also allows the department of revenue administration to develop such forms or returns as may be necessary.

HB 285 - AS INTRODUCED

2023 SESSION

23-0222
02/08

HOUSE BILL ***285***

AN ACT authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules.

SPONSORS: Rep. C. McGuire, Merr. 27; Rep. Schmidt, Straf. 14; Sen. Lang, Dist 2

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill allows the department of revenue administration to incorporate the New Hampshire equalization manual by reference into the rules adopted pursuant to the administrative procedure act.

- -

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 285 - AS INTRODUCED

23-0222
02/08

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Three

AN ACT authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules.

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

1 Administrative Procedure Act; Exceptions. Amend RSA 541-A:21, V to read as follows:

V.***(a)*** Requirements on forms as specified in RSA 21-J:13-a shall be exempt from RSA 541-A.

(b) The New Hampshire equalization manual, as approved by the New Hampshire assessing standards board, which was established pursuant to RSA 21-J:14-a, may be incorporated by reference into the rules adopted pursuant to RSA 21-J:13, IX.

2 Effective Date. This act shall take effect 60 days after its passage.

CONSENT CALENDAR

February 1, 2023

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Executive Departments and Administration to which was referred HB 285,

AN ACT authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules.

Having considered the same, report the same with the following amendment, and the recommendation that the bill OUGHT TO PASS WITH AMENDMENT.

Rep. Carol McGuire

FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

Committee:	**Executive Departments and Administration**
Bill Number:	**HB 285**
Title:	**authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules.**
Date:	**February 1, 2023**
Consent Calendar:	**CONSENT**
Recommendation:	**OUGHT TO PASS WITH AMENDMENT 2023-0086h**

STATEMENT OF INTENT

This bill, as amended, exempts the Department of Revenue Administration (DRA) from some of the procedural requirements of rule making. The equalization manual is a product of the assessing standards board, and making it into a rule would make it less useful to the assessors who use it. The amendment grants the DRA the authority to enforce signatures on its returns and forms under the penalty of perjury.

Vote 18-0.

Rep. Carol McGuire
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Executive Departments and Administration

HB 285, authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules. **OUGHT TO PASS WITH AMENDMENT.**

Rep. Carol McGuire for Executive Departments and Administration. This bill, as amended, exempts the Department of Revenue Administration (DRA) from some of the procedural requirements of rule making. The equalization manual is a product of the assessing standards board, and making it into a rule would make it less useful to the assessors who use it. The amendment grants the DRA the authority to enforce signatures on its returns and forms under the penalty of perjury. **Vote 18-0.**

Original: House Clerk
Cc: Committee Bill File

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill #: HB285 Date: 2/1/23

Committee: ED&A

**** Please Print All Information ****

Name	Address	Phone	Representing	Pro	Con

HOUSE COMMITTEE ON EXECUTIVE DEPARTMENTS AND ADMINISTRATION

PUBLIC HEARING ON HB 285

BILL TITLE: **authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules.**

DATE: **February 1, 2023**

LOB ROOM: **306-308** **Time Public Hearing Called to Order:** **10:30 a.m.**

Time Adjourned: **11:00 a.m.**

Committee Members: Reps. C. McGuire, Simon, Sirois, T. Lekas, Bailey, Santonastaso, True, T. Dolan, Abare, Gerhard, Grote, P. Schmidt, Goley, Schuett, O'Brien, F. Davis, Fitzpatrick and S. Gould

Bill Sponsors:
Rep. C. McGuire **Rep. P. Schmidt** **Sen. Lang**

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

- Rep. Carol McGuire
  - Merrimack 27
  - Explained the current processes and rules. This bill would give specific rules. It will keep things the way they are but will move things around to make things run smoother. Explained the amendment to HB 285. A copy of the amendment is attached to this file.
- Rep. Schmidt
  - Strafford 14
  - Changes to the Equalization Manual are made by the Equalization Subcommittee. Gel Car would have the ability to approve or object to changes.

Respectfully Submitted,

Rep Shane Sirois

House Remote Testify

Executive Departments and Administration Committee Testify List for Bill HB285 on 2

Support: 2 Oppose: 0 Neutral: 0 Total to Testify: 0

Export to Excel

Name	City, State Email Address	Title	Representing	Position	Testifying	Non-Germane
Lang, Senator Tim	Sanbornton, NH kathryn.cummings@leg.state.nh.us	An Elected Official	Senate District 2	Support	No	No
Richardson, Daniel	Nashua, NH daniel6_22@comcast.net	A Member of the Public	Myself	Support	No	No

HOUSE COMMITTEE ON EXECUTIVE DEPARTMENTS AND ADMINISTRATION

EXECUTIVE SESSION on HB 285

BILL TITLE: authorizing the department of revenue administration to incorporate the New Hampshire equalization manual into the administrative rules.

DATE: February 1, 2023

LOB ROOM: 306-308

MOTIONS: **OUGHT TO PASS WITH AMENDMENT**

Moved by Rep. C. McGuire	Seconded by Rep. Grote	AM Vote: 18-0

Amendment # 2023-0086h

Moved by Rep. C. McGuire	Seconded by Rep. Grote	Vote: 18-0

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep Shane Sirois, Clerk

STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/5/2023 1:25:09 PM
Roll Call Committee Registers Report

2023 SESSION

Executive Departments and Administration

Bill #: 285 Motion: adopt amend AM #: 0086 Exec Session Date: 2-1-23

Members	YEAS	Nays	NV
McGuire, Carol M. Chairman	✓ ✓		
Simon, Matthew J. Vice Chairman	✓ ✓		
Lekas, Tony	✓ ✓		
Bailey, Glenn	✓ ✓		
Santonastaso, Matthew	✓ ✓		
True, Chris	✓ ✓		
Dolan, Tom	✓ ✓		
Abare, Kimberly L	✓ ✓		
Gerhard, Jason	✓ ✓		
Sirois, Shane A	✓ ✓		
Grote, Jaci L.	✓ ✓		
Schmidt, Peter B.	✓ ✓		
Goley, Jeffrey P.	✓ ✓		
Schuett, Dianne E.	✓ ✓		
O'Brien, Michael B.	✓ ✓		
Wilhelm, Matthew B.			
Davis, Fred E.	✓ ✓		
Fitzpatrick, Daniel W	✓ ✓		
Gould, Sherry L	✓ ✓		
Smith, Juliet L			
TOTAL VOTE:			