

CONSENT CALENDAR

September 19, 2023

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Ways and Means to which was referred HB 145,

AN ACT relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

Having considered the same, report the same with the following resolution: RESOLVED, that it is INEXPEDIENT TO LEGISLATE.

Rep. Jordan Ulery

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	Ways and Means
Bill Number:	HB 145
Title:	relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.
Date:	September 19, 2023
Consent Calendar:	CONSENT
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

When the *Wayfair* decision was decreed by the US Supreme Court, New Hampshire responded with a similar bill to this one. After long and exhaustive committee work, and under discussion with the Attorney General, a very different bill emerged. That bill was passed by the House and Senate and was signed by the Governor. Nearly all of the 45 sales tax states have made threshold modifications. Colorado and Louisiana have state constitutions which allow local sales taxes complicating this issue. Current NH law allows the New Hampshire Attorney General to intercede on behalf of NH businesses subject to cross-jurisdictional taxation. Thus, this bill is unnecessary at this time.

Vote 20-0.

Rep. Jordan Ulery
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Ways and Means

HB 145, relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses. **INEXPEDIENT TO LEGISLATE.**

Rep. Jordan Ulery for Ways and Means. When the *Wayfair* decision was decreed by the US Supreme Court, New Hampshire responded with a similar bill to this one. After long and exhaustive committee work, and under discussion with the Attorney General, a very different bill emerged. That bill was passed by the House and Senate and was signed by the Governor. Nearly all of the 45 sales tax states have made threshold modifications. Colorado and Louisiana have state constitutions which allow local sales taxes complicating this issue. Current NH law allows the New Hampshire Attorney General to intercede on behalf of NH businesses subject to cross-jurisdictional taxation. Thus, this bill is unnecessary at this time. **Vote 20-0.**

Original: House Clerk
Cc: Committee Bill File

HOUSE COMMITTEE ON Ways and Means

BILL NUMBER: HB 145

BILL TITLE: relative to the collection of sales taxes of foreign
jurisdictions by New Hampshire businesses.

DATE: January 31, 2023

THE COMMITTEE HAS VOTED TO RETAIN THIS BILL.

Rep. L. Sanborn, Chair

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 145

BILL TITLE: relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

DATE: January 31, 2023

LOB ROOM: 202-204

MOTIONS: RETAINED

Moved by Rep. Janigian

Seconded by Rep. Plett

Vote: 19-0

Respectfully submitted,

Rep Fred Plett, Clerk

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 145

BILL TITLE: relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

DATE: September 19, 2023

LOB ROOM: 202-204

MOTIONS: **INEXPEDIENT TO LEGISLATE**

Moved by Rep. Ulery

Seconded by Rep. Almy

Vote: 20-0

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep Fred Plett, Clerk



STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/10/2023 9:55:04 AM
Roll Call Committee Registers
Report

2023 SESSION

Ways and Means

Bill #: HB 145 Motion: KT2 AM #: _____ Exec Session Date: 9/19/23

Members	YEAS	Nays	NV
Sanborn, Laurie J. Chairman <i>Steve Smith</i>	2		
Janigian, John C. Vice Chairman	1		
Ulery, Jordan G.	3		
Doucette, Fred G.	4		
Spilsbury, Walter	5		
Plett, Fred R. Clerk	6		
Hynes, Dan <i>Richie Coulombe</i>	7		
Soti, Julius F. <i>Steve</i>	8		
Aures, Cyril Nicholas	9		
Rochefort, David <i>Genean Houtar</i>	10		
Almy, Susan W.	11		
Ames, Richard	12		
Southworth, Thomas L.	13		
Malloy, Dennis J.	14		
Schamberg, Thomas C.	15		
Fellows, Sallie D.	16		
Bolton, Bill R	17		
Elberger, Susan A	18		
Leapley, Nicole M	19		
Smith, Geoffrey	20		
TOTAL VOTE:	20	0	



STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

2023 SESSION

1/10/2023 9:55:04 AM
Roll Call Committee Registers
Report

Ways and Means

Bill #: H 946 Motion: Ream AM #: _____ Exec Session Date: 1/31/23

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Sanborn, Laurie J. Chairman	19		
Janigian, John C. Vice Chairman	1		
Ulery, Jordan G.	2		
Doucette, Fred G.	3		
Spilsbury, Walter	4		
Plett, Fred R. Clerk	5		
Hynes, Dan <i>Reht' Colcan be</i>	6		
Soti, Julius F.	7		
Aures, Cyril Nicholas	8		
Rocheft, David	9		
Almy, Susan W.	10		
Ames, Richard	11		
Southworth, Thomas L.			1
Malloy, Dennis J.	12		
Schamberg, Thomas C.	13		
Fellows, Sallie D.	14		
Bolton, Bill R	15		
Elberger, Susan A	16		
Leapley, Nicole M	17		
Smith, Geoffrey	18		
TOTAL VOTE:	19	0	1

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 145

BILL TITLE: relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

DATE: January 17, 2023

LOB ROOM: 202-204 **Time Public Hearing Called to Order:** 11:32 a.m.

Time Adjourned: 11:40 a.m.

Committee Members: Reps. L. Sanborn, Janigian, Plett, Ulery, Doucette, Spilsbury, Hynes, Soti, Aures, Rochefort, Almy, Ames, Malloy, Schamberg, Fellows, Bolton, Elberger, Leapley and G. Smith

Bill Sponsors:
Rep. Harrington

TESTIMONY

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

Sponsor not present.

Rep. Almy – bill impacts decisions made 2-3 years ago involving AG on Wayfair decision. I believe it contradicts the Wayfair decision. Can we continue this proceeding after introduction?

Rep. Ames introduced. HB 145 – Harrington not present.

Chair closed the public hearing.

Respectfully submitted,

Rep. Plett

To Register Opinion If Not Speaking

Committee: Ways and Means

[illegible]

House Remote Testify

Ways and Means Committee Testify List for Bill HB145 on 2023-01-17

Support: 1 Oppose: 0 Neutral: 0 Total to Testify: 0

[Export to Excel](#)

<u>Name</u>	<u>City, State</u> <u>Email Address</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Non-Germane</u>	<u>5</u>
Richardson, Daniel	Nashua, NH daniel6_22@comcast.net	A Member of the Public	Myself	Support	No	No	1

HB 145 - AS INTRODUCED

2023 SESSION

23-0674

02/10

HOUSE BILL ***145***

AN ACT relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

SPONSORS: Rep. Harrington, Straf. 18

COMMITTEE: Ways and Means

ANALYSIS

This bill states that no New Hampshire business shall be required to collect sales taxes for a foreign jurisdiction unless mandated by Congress or New Hampshire law.

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.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Three

AN ACT relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

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

1 1 New Section; Foreign Sales Taxes; Collection by New Hampshire Businesses Generally.
2 Amend RSA 78-D by inserting after section 2 the following new section:

3 78-D:2-a Foreign Sales Taxes; Collection by New Hampshire Businesses Generally. Part I,
4 Article 12 of the New Hampshire Constitution states in part: "Nor are the inhabitants of this State
5 controllable by any other laws than those to which they, or their representative body, have given
6 their consent." Therefore, no New Hampshire business retailer shall be required to collect sales or
7 use taxes for a foreign government or provide any information for the facilitation of collecting these
8 taxes unless such collection is mandated by the Congress of the United States in accordance with the
9 Commerce Clause, Article 1, Section 8, Clause 3 of the United States Constitution, or by New
10 Hampshire law.

11 2 Effective Date. This act shall take effect 60 days after its passage.