

Rep. Spahr, Graf. 12
January 30, 2026
2026-0434h
07/05

Amendment to HB 1090-FN

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

2

3 AN ACT relative to meals and rooms taxes.

4

5 Amend the bill by deleting section 2 and renumbering the original sections 3-5 to read as 2-4,
6 respectively.

7

8 Amend the bill by replacing sections 3 and 4 with the following:

9

10 3 Taxation; Tax on Meals and Rooms; Disposition of Revenue. Amend RSA 78-A:26, II to read
11 as follows:

12 II. Beginning on July 1, [~~1999~~] **2027**, and for each fiscal year thereafter, the department
13 shall pay over all revenue collected pursuant to RSA 78-A:6, [~~H-a~~] **III** to the state treasurer for
14 deposit in the education trust fund established by RSA 198:39.

15 4 Effective Date. This act shall take effect July 1, 2027.

Amendment to HB 1090-FN
- Page 2 -

2026-0434h

AMENDED ANALYSIS

This bill creates a flat tax rate on meals.