

Amendment to HB 1068

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

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3 AN ACT taxing certain occupants who have established permanent residences under the
4 meals and rooms tax.

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6 Amend the bill by replacing all after the enacting clause with the following:

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8 1 Tax on Meals and Rooms; Definitions. Amend RSA 78-A:3 to read as follows:

9 XV. "Permanent resident" means any occupant who has [~~occupied any room in a hotel for at~~
10 ~~least 185 consecutive days~~] ***made an agreement to occupy any room in a hotel for more than***
11 ***30 consecutive days.***

12 2 New Section; Taxation. Amend RSA 78-A by inserting after section 26 the following new
13 section:

14 78-A:27 Taxation on Certain Classifications of Occupants.

15 I. A permanent residence shall be determined at the time an occupancy is initiated and shall
16 not arise afterward, even if the initial term of occupancy is extended so that the total term of
17 occupancy is more than 30 consecutive days.

18 II. When a taxable occupancy is extended such that it exceeds 30 consecutive days, only the
19 first 30 days of the occupancy shall be taxable.

20 III. When an occupancy of a person deemed a permanent resident is shortened to not more
21 than 30 days, that occupancy shall become taxable.

22 3 Applicability. This act shall apply to all taxable periods ending on or after January 1, 2027.

23 4 Effective Date. This act shall take effect 60 days after its passage.

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AMENDED ANALYSIS

This bill taxes certain occupants who have established permanent residences under the meals and rooms tax.