

Senate Ways and Means Committee

Sonja Caldwell 271-2117

HB 1068, taxing certain occupants who have established permanent residences under the meals and rooms tax.

Hearing Date: April 1, 2026

Members of the Committee Present: Senators Lang, Murphy, Sullivan, Rosenwald and Fenton

Members of the Committee Absent : None

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

Sponsors:

Rep. Stavis

Rep. Burroughs

Rep. Cloutier

Rep. Colby

Rep. Gilman

Rep. Grund

Rep. Maggiore

Rep. Preece

Who supports the bill: No one

Who opposes the bill: Mike Somers (NHLRA), Cory Stone

Who is neutral on the bill: No one

Summary of testimony presented:

Sen. Murphy introduced the bill in the absence of any sponsors.

Mike Somers – NH Lodging and Restaurant Association

Mr. Somers expressed a concern with the bill. He explained that currently under statute, it has been recognized by the NH Supreme Court that guests in hotels are not residents. He is concerned this bill may change that standard. He shared an article that outlines the legal argument that guests never become tenants within our hotels. He thinks the bill needs a closer look.

Sen. Rosenwald asked what problem this bill is trying to address.

Mr. Somers stated that he thinks the intent of the bill is good and they are not opposed to the intent. Under current statute, if someone stays in a hotel for 186 days, they get reimbursed the meals and rooms tax they paid to the hotel, and the state reimburses the business. This bill shortens it to 30 days when there is an agreement in place. He indicated the association is fine with that, but he is concerned with the residency

aspect. He is concerned this will become closer to a tenant relationship, which they do not want to happen.

Sen. Rosenwald asked if someone who stays for 180 days would get reimbursed for meals and rooms tax.

Mr. Somers said no. A guest staying 180 days would still pay meals and rooms tax in full. It is only at 186 days that the reimbursement process kicks in. He reiterated that they are not opposed to the change to 30 days, they are just concerned about the tenancy standard.

Sen. Rosenwald said she shared his concern about the tenancy standard and thought it might open the door to other rights residents of NH have.

Mr. Somers agreed.

sc
Date Hearing Report completed: April 2, 2026