

Senate Ways and Means Committee

Sonja Caldwell 271-2117

AMENDMENT # 2026-1237s, relative to credits for assessments paid by insurers and relative to the application of criminal gambling statutes to HB 1194-FN, relative to credits for assessments paid by insurers.

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:

I. Modifies how insurance companies can claim tax credits for assessments paid to the New Hampshire Life and Health Insurance Guaranty Association by providing that, for certain assessments made after the effective date of the act, a member insurer may reduce its tax liability by claiming 10 percent of the assessment per year for 10 consecutive years.

II. Exempts conduct of a sports book or participation in sports wagering from criminal gambling statutes in certain instances.

Sponsors:
Rep. Janigian

Who supports the amendment: Sen. Tim Lang, Cooley Arroyo (NH Lottery Commission), Alicia Preston (NH Charitable Gaming Operators Assoc.), Cory Stone

Who opposes the amendment: Rep. Tom Schamberg

Who is neutral on the amendment: No one

Summary of testimony presented in support:
Sen. Tim Lang

- This amendment stems from a question he asked both the Attorney General and the Director of the Lottery Commission.

- Under current law, we have a blanket statement that says all gambling is illegal unless legalized by the state. Under that statement, we have a list of all the forms of gambling that the state has legalized.
- In 2019, when HB480 was passed, legalizing sports betting, he didn't update that statute.
- This is a housekeeping measure to put everything in alignment. Sportsbook wagering is legal in the state of NH based on RSA 287 and this amendment just makes that exemption in the gambling offenses statute to say that sports betting is legal.

Cooley Arroyo - Chief Compliance Officer - NH Lottery

- The language as written would have an unintended consequence that all sports betting is exempt from the criminal code. The intent was that sports betting through the Lottery's authorized vendor, as framed in RSA 287, is exempt from the criminal code. This language clarifies that.

Alicia Preston – NH Charitable Gaming Operators Association

- Ms. Preston said this amendment is just a housekeeping measure to update the existing statute and they support the measure.

Summary of testimony presented in opposition:

Rep. Tom Schamberg

- Rep Schamberg spoke in opposition to the amendment.
- He said this amendment turns the bill into a Christmas tree. This subject matter doesn't belong attached to this bill.
- The underlying bill was intended to deal with a technical insurance issue, and the amendment has to do with criminal gambling and sports betting, which has nothing to do with insurance taxes.
- That kind of unrelated add-on makes the bill harder to understand and more difficult to pass.
- When unrelated issues are attached to a bill, it looks like an attempt to sneak in policy changes without proper debate.
- Gambling policy is complex and controversial and should be debated on its own merits.
- This addition could derail the bill. Lawmakers who support the underlying bill may object to the additional provisions.