

HB 1068 - AS AMENDED BY THE HOUSE

12Mar2026... 0691h

2026 SESSION

26-2347  
07/06

HOUSE BILL            **1068**

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

SPONSORS:            Rep. Stavis, Graf. 13; Rep. Burroughs, Carr. 2; Rep. Cloutier, Sull. 6; Rep. Colby, Merr. 9; Rep. Gilman, Rock. 11; Rep. Grund, Hills. 34; Rep. Maggiore, Rock. 23; Rep. Preece, Hills. 17

COMMITTEE:          Ways and Means

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AMENDED ANALYSIS

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

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty-Six*

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

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

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

2            XV. "Permanent resident" means any occupant who has [~~occupied any room in a hotel for at~~  
3 ~~least 185 consecutive days~~] **made an agreement to occupy any room in a hotel for more than**  
4 **30 consecutive days.**

5            2 New Section; Taxation. Amend RSA 78-A by inserting after section 26 the following new  
6 section:

7            78-A:27 Taxation on Certain Classifications of Occupants.

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

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

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

15            3 Applicability. This act shall apply to all taxable periods ending on or after January 1, 2027.

16            4 Effective Date. This act shall take effect 60 days after its passage.

**HB 1068- FISCAL NOTE**  
AS AMENDED BY THE HOUSE (AMENDMENT #2026-0691h)

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

**FISCAL IMPACT:**

<b>Estimated State Impact</b>				
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>Revenue</b>	\$0	Indeterminable Decrease		
<i>Revenue Fund(s)</i>	General Fund & Meals and Rooms Municipal Revenue Fund			
<b>Expenditures*</b>	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			
<b>Appropriations*</b>	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

\*Expenditure = Cost of bill

\*Appropriation = Authorized funding to cover cost of bill

<b>Estimated Political Subdivision Impact</b>				
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>Local Revenue</b>	\$0	\$0	Indeterminable Decrease	
<b>Local Expenditures</b>	\$0	\$0	\$0	\$0

**METHODOLOGY:**

This bill changes the definition of a “permanent resident” under the Meals and Rooms Tax from someone who has occupied a hotel room for at least 185 consecutive days to someone who makes an agreement to stay for more than 30 days. It establishes that permanent resident status is determined at the start of the stay with only the first 30 days as taxable.

The Department of Revenue indicates that the bill narrows the Meals and Rooms Tax base by removing stays between 30 and 185 days from taxation, leading to an indeterminable negative impact on state and local revenues. The change would also eliminate refunds currently issued when short stays extend beyond 30 days, which slightly offsets losses but not enough for a net gain. Because DRA does not collect data from operators regarding the length of occupants stays', they cannot estimate the extent of the revenue decrease.

**AGENCIES CONTACTED:**

Department of Revenue Administration