

Amendment to HB 155-FN

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

2

3 AN ACT relative to business enterprise tax returns and appropriating funds to the
4 department of health and human services for licensed nursing facilities.

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

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8 1 Business Enterprise Tax; Returns. Amend RSA 77-E:5, I to read as follows:

9 I. Every business enterprise having gross business receipts in excess of [~~\$250,000~~] **\$375,000**
10 as defined by RSA 77-E:1, X, during the taxable period or the enterprise value tax base of which is
11 greater than [~~\$250,000~~] **\$375,000** shall, on or before the fifteenth day of the third month in the case
12 of enterprises required to file a United States partnership tax return, the fifteenth day of the fifth
13 month in the case of enterprises required to file a United States exempt organization return, and the
14 fifteenth day of the fourth month in the case of all other business enterprises, following expiration of
15 its taxable period, make a return to the commissioner. For tax years beginning January 1, [~~2015~~]
16 **2027**, the commissioner shall biennially adjust these threshold amounts rounding to the nearest
17 \$1,000 based on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban
18 Consumers, Northeast Region as published by the Bureau of Labor Statistics, United States
19 Department of Labor using the amount published for the month of June in the year prior to the start
20 of the tax year. All returns shall be signed by the business enterprise or by its authorized
21 representative, subject to the pains and penalties of perjury and the penalties provided in RSA 21-
22 J:39.

23 2 Appropriation; Department of Health and Human Services. The sum of \$2,500,000 for the
24 fiscal year ending June 30, 2026, which shall be nonlapsing, is hereby appropriated to the
25 department of health and human services for the purpose of supporting nursing home Medicaid per
26 diem rate stabilization. The funds shall be drawn first from excess Medicaid enhancement tax
27 revenues above the estimates contained in the operating budget and any other accounts for fiscal
28 year 2026, and then, in the event that available Medicaid enhancement tax revenues are
29 insufficient, from state general funds. The department is authorized to accept and expend any
30 matching federal funds without prior approval of the fiscal committee. The governor is authorized to
31 draw a warrant for the general fund share, if any, out of any money in the treasury not otherwise
32 appropriated.

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- 1 3 Effective Date.
- 2 I. Section 1 of this act shall take effect July 1, 2027.
- 3 II. The remainder of this act shall take effect upon its passage.

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2026-1652s

AMENDED ANALYSIS

This bill:

I. Raises the amount of income needed before businesses are required to file a business enterprise tax return with the department of revenue administration.

II. Appropriates funds to the department of health and human services for certain licensed nursing facilities.