HB 1102-FN - AS AMENDED BY THE SENATE

05/07/2026 1642s

2026 SESSION

26-2492
07/05

HOUSE BILL ***1102-FN***

AN ACT increasing the research and development tax credit cap and relative to state park fees for state residents.

SPONSORS: Rep. Janigian, Rock. 25

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill:

I. Raises the aggregate value of all research and development tax credits that can be claimed.

II. Raises the hard cap on the research and development tax credit an entity can claim.

III. Requires the commissioner of the department of natural and cultural resources to set state park entry fees for New Hampshire residents at no more than 50 percent of the fees charged to nonresidents.

IV. Allows separate fee schedules for specific uses within state parks.

V. Permits discounted or waived rates for veterans and school or student groups.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 increasing the research and development tax credit cap and relative to state park fees for state residents.

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

1 Taxation; Business Profits Tax; Credits. Amend RSA 77-A:5, XIII (a)(1) to read as follows:

(1) The aggregate of tax credits issued by the commissioner to all taxpayers claiming the credit shall not exceed [~~$7,000,000~~] ***$10,000,000*** for any fiscal year.

2 Taxation; Business Profits Tax; Credits. Amend RSA 77-A:5, XIII(a)(2)(C) to read as follows:

(C) [~~$50,000~~] ***$100,000***.

3 State Park System; Fees for Park System; Residency. Amend RSA 216-A:3-g, I to read as follows:

I. Fees for the use of park areas shall be designed to recover a reasonable portion of budget expenses consistent with the purposes of RSA 216-A:1 and 216-A:3. ***Provided, however, that fees charged to New Hampshire residents to enter state parks collected via a website or by a person stationed within the park shall be no more than 50 percent of the entry fees charged to nonresidents. The commissioner of the department of natural and cultural resources, or his or her designee, may elect to set separate fee schedules for residents and nonresidents for specific uses within any state park, including camping, facility rental, parking, or boat rental, provided that where separate fee schedules are created for any given service or product, residents shall be charged no more than 90 percent of the fee charged to nonresidents. Residency may be indicated by state-issued identification, utility or tax bills, vehicle registrations, student identification, or vehicle license plates. The commissioner, or his or her designee, may also provide discounted or waived rates for veterans, as well as for school or student groups, in recognition of their service or educational purpose.*** The general court does not intend that all park facilities be self-supporting.

4 Effective Date.

I. Section 2 of this act shall take effect January 1, 2027.

II. Section 3 of this act shall take effect April 1, 2027.

III. The remainder of this act shall take effect January 1, 2028.

LBA
26-2492
05/08/2026

HB 1102-FN- FISCAL NOTE

AS AMENDED BY THE SENATE (AMENDMENT #2026-1642s)

AN ACT increasing the research and development tax credit cap and relative to state park fees for state residents.

FISCAL IMPACT: This bill does not provide funding, nor does it authorize new positions.

Estimated State Impact				
	FY 2026	**FY 2027**	**FY 2028**	**FY 2029**
Revenue	$0	Indeterminable: Under $100,000	Maximum Decrease of $3 million from R&D change/ Indeterminable Impact on Park Fund Revenue (decrease of $1.5m to increase of $2m)	Indeterminable Decrease from R&D change/ Indeterminable Impact on Park Fund Revenue (decrease of $1.5m to increase of $2m
Revenue Fund(s)	General Fund and Education Trust Fund, State Park Fund			
Expenditures*	$0	Indeterminable Increase of $100,000 to $500,000	Indeterminable Increase of $10,000 to $100,000	Indeterminable Increase of $10,000to $100,000
Funding Source(s)	State Park Fund			
Appropriations*	$0	$0	$0	$0
Funding Source(s)	None			

***Expenditure = Cost of bill** ***Appropriation = Authorized funding to cover cost of bill**

METHODOLOGY:

This bill increases the aggregate of Research and Development tax credits (R&D) to be claimed in any fiscal year from $7,000,000 to $10,000,000. The proposed legislation would also increase the maximum credit amount allowed per entity from $50,000 to $100,000, effective January 1, 2026. R&D tax credit applications must be received by June 30 following the tax year during which the research and development occurred.

This bill also requires the Department of Natural and Cultural Resources (DNCR) to establish state park entry fees for New Hampshire residents at no more than 50 percent of the fees charged to nonresidents. The bill also allows DNCR to create separate fee schedules for specific uses within state parks, such as camping, facility rental, parking, and boat rentals, and permits discounted or waived rates for veterans and school or student groups.

The Department of Revenue Administration (DRA) states the increase in the R&D tax credit will decrease Business Enterprise Tax (BET) and Business Profits Tax (BPT) revenue by an indeterminable amount. This credit is first applied to the BPT and any unused portion of the credit is then applied to the BET. Additionally, the taxpayer is able to carry forward the R&D tax credit for up to 5 years. DRA is not able to determine when a credit would be claimed to predict the fiscal impact of this bill. The maximum impact in the first year is $3,000,000 if the full amount of the tax credit increase is claimed, however any subsequent years are indeterminable as it is not known when carry forward credits would be used.

DRA would need to update all necessary tax return forms and electronic management systems related to this bill, however the Department does not anticipate this bill will result in any additional costs that could not be absorbed in its operating budget.

The Department of Natural and Cultural Resources (DNCR) states this bill would result in an indeterminable impact on State Park Fund revenues and expenditures. Based on FY 2023 visitation data, DNCR estimates that approximately half of all state park visitors are residents and half are non-residents. If DNCR reduced the day-use fee for residents by 50 percent, revenue would decrease by approximately $1.1 million. Conversely, increasing non-resident day-use fees by 100 percent could generate approximately $2.2 million in additional revenue. However, DNCR anticipates that fee changes of this extent would deter visitation by 5 to 20 percent, reducing the expected revenue gain.

DNCR also anticipates implementation costs of more than $100,000 to modify reservation and point-of-sale systems to verify residency and apply differential pricing. Additional costs may occur due to longer entry lines, visitor disputes over residency status, and a multi-year period of fee experimentation needed to stabilize pricing under the new model.

Altogether, DNCR estimates an indeterminable change in State Park Fund revenue ranging from a decrease of approximately $1.5 million to an increase of $2 million per fiscal year, starting in FY 2028 with an indeterminable increase in State Park Fund expenditures ranging from approximately $100,000 to $500,000 annually.
It is assumed because the effective date of this bill is April 1, 2027, only a small impact will be felt in revenues for fee changes as it would only impact about one month of fee revenue. However, in order to have the system ready for the fee change the primary expenditure increase will occur in FY 2027 and it is assumed the increase in FY 2028 and FY 2029 will be incorporated into DNCR's operating budget.

AGENCIES CONTACTED:

Department of Revenue Administration and Department of Natural and Cultural Resources