

HB 135 - AS INTRODUCED

2025 SESSION

25-0254

07/05

HOUSE BILL            **135**

AN ACT                relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

SPONSORS:            Rep. Harrington, Straf. 18; Rep. Granger, Straf. 2

COMMITTEE:          Ways and Means

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ANALYSIS

This bill states that no New Hampshire business shall be required to collect sales taxes for a foreign jurisdiction unless mandated by Congress or New Hampshire law.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT                   relative to the collection of sales taxes of foreign jurisdictions by New Hampshire businesses.

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

1           1 New Section; Foreign Sales Tax; Collection by New Hampshire Businesses Generally. Amend  
2 RSA 78-D by inserting after section 2 the following new section:

3           78-D:2-a Foreign Sales Taxes; Collection by New Hampshire Businesses Generally. Part I,  
4 Article 12 of the New Hampshire Constitution states in part: "Nor are the inhabitants of this State  
5 controllable by any other laws than those to which they, or their representative body, have given  
6 their consent." Therefore, no New Hampshire business retailer shall be required to collect sales or  
7 use taxes for a foreign government or provide any information for the facilitation of collecting these  
8 taxes unless such collection is mandated by the Congress of the United States in accordance with the  
9 Commerce Clause, Article 1, Section 8, Clause 3 of the United States Constitution, or by New  
10 Hampshire law.

11           2 Effective Date. This act shall take effect 60 days after its passage.