

CHAPTER 16
HB 1063 - FINAL VERSION

16Feb2022... 0300h
03/24/2022 1119s
03/24/2022 1176s

2022 SESSION

22-2268
10/05

HOUSE BILL **1063**

AN ACT relative to the technical changes to the administration of certain taxes by the department of revenue administration and relative to county redevelopment district bonds for an unincorporated place.

SPONSORS: Rep. Major, Rock. 14; Rep. Almy, Graf. 13

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill makes technical changes to the business profits tax, the meals and rooms tax, and the administration of taxes by the department of revenue administration. This bill also clarifies the procedure for the issuance of redevelopment district bonds by the county commissioners for an unincorporated place.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the technical changes to the administration of certain taxes by the department of revenue administration and relative to county redevelopment district bonds for an unincorporated place.

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

1 16:1 Business Profits Tax; Research and Development Credit; Application. Amend RSA 77-A:5,
2 XIII(a)(3) to read as follows:

3 (3) Taxpayers shall apply for the tax credit on forms provided by the commissioner and
4 shall be accompanied by information or records required by the commissioner. Such application shall be
5 ~~[postmarked]~~ **filed** no later than June 30 following the tax year during which research and development
6 occurred.

7 16:2 Meals and Rooms Tax; Reference to Rate Corrected. Amend RSA 78-A:7, I(a) to read as
8 follows:

9 I.(a) The operator shall either state the amount of the tax to each occupant, purchaser of a meal,
10 or renter, or state that the tax is included in the price of the occupancy, meal, or gross rental receipts
11 received. If the amount of the tax is not separately stated, the purchaser's or occupant's contract or
12 receipt shall include the following language:

13 "The ~~[9-percent]~~ tax on meals and rooms is included for the costs of meals and lodging only."

14 16:3 Department of Revenue Administration; Claim for Refund of Taxes. Amend RSA 21-J:28-a, II to
15 read as follows:

16 II. After a claim for refund is filed, the department shall examine it and either issue ~~[a notice of]~~
17 **the** refund or **grant the** credit to the claimant, or issue a notice of **complete or partial** denial. After receipt
18 of the department's decision, the claimant may file a written petition for reconsideration with the
19 department as provided in RSA 21-J:28-b.

20 16:4 County Unincorporated Places; Redevelopment Districts. Amend RSA 33:20 to read as follows:

21 33:20 Redevelopment Districts in Unincorporated Places and Redevelopment District Bonds. In an
22 unincorporated place, the county commissioners, with the approval of a majority of the county convention
23 present and voting, may: (i) separately from, and in addition to, bonds guaranteed pursuant to RSA 162-
24 I:9-a, authorize the issuance of bonds by the county, the source for repayment of which shall be limited to
25 assessment revenues generated by redevelopment districts created under this section, and shall not be a
26 general obligation of the county and not included in net indebtedness as defined in RSA 33:1, III; and (ii)
27 establish redevelopment districts to ensure that assessment revenues generated hereunder from
28 revitalization projects are sufficient to repay such bonds. The boundaries of the redevelopment district
29 shall be configured so that it includes, but is not limited to, all of the property available to be developed,
30 redeveloped, or revitalized through the issuance of such bonds, or otherwise benefiting from the

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1 improvements financed, in whole or in part, with the proceeds of any bonds issued by the county
2 hereunder or bonds issued by the business finance authority and guaranteed pursuant to RSA 162-I:9-a.
3 Every owner of each lot or parcel located within the redevelopment district shall be subject to an
4 assessment. The amount of the assessment shall be sufficient to provide for repayment of the debt
5 service related to the bond. [The] ***Notwithstanding any provision of law to the contrary, including RSA***
6 ***28:24, the manner of sale and*** terms of any bonds to be issued by the county, and the amount of the
7 assessment, payment terms and method for collection, shall be established in a financing plan prepared
8 by the [bond-recipient] ***project developer or developers*** and adopted by the county commissioners. The
9 financing plan shall include the delegation of collection responsibilities to the county. The county
10 commissioners may enter into such agreements as they deem necessary to ensure repayment and to
11 implement the financing plan and including without limitation such terms and conditions as is deemed
12 necessary to provide for the segregation and pledge of the assessments to secure repayment of the
13 bonds. The assessment shall be used solely to pay debt service related to the bond and pay the county's
14 expenses of establishing and administering the redevelopment district and issuing the bonds. The
15 incremental increase in value of any project located in a redevelopment district shall be exempt from all
16 property taxes and shall not be considered in the apportionment of county taxes to the unincorporated
17 place, for so long as any bonds issued under this section or guaranteed pursuant to RSA 162-I:9-a, I
18 remain outstanding. The equalization and apportionment provisions of RSA 21-J shall be applied in a
19 manner consistent with the foregoing sentence. Any unpaid assessment under this chapter shall
20 constitute a lien pursuant to RSA 80 on the assessed property. Collection and enforcement of
21 assessments under this section shall be in accordance with RSA 80. The county commissioners may
22 negotiate a payment in lieu of taxes agreement with the project developer or developers in the
23 redevelopment district who shall also pay all fees for an independent bond counsel. In order to establish
24 a redevelopment district, issue bonds, and adopt a financing plan hereunder, the county commissioners
25 must find that such actions will likely create, revive, or preserve employment opportunities or increase the
26 social or economic prosperity of the county, any of which would be in the public interest. The county
27 commissioners may negotiate with the project developer or developers to arrange for administration of the
28 redevelopment district, including without limitation fire protection and public safety services, and to
29 provide funding for said administration and services through assessments on available valuation of
30 property within the redevelopment district, fees to property owners, direct payment by a developer or
31 developers, or other means. Under no circumstances shall the county or the unincorporated place, as
32 issuer of a bond under this section, have any obligation of any kind to repay any of the principal or interest
33 of the bond. In this section, "redevelopment district" in an unincorporated place means an eligible facility
34 in an unincorporated place designated as a redevelopment district by the county commissioners.

16:5 Effective Date. This act shall take effect upon its passage.

Approved: April 11, 2022
Effective Date: April 11, 2022