CHAPTER 185
HB 1097 - FINAL VERSION

17Mar2022... 1037h
04/28/2022 1689s

2022 SESSION

22-2432
10/04

HOUSE BILL ***1097***

AN ACT relative to taxation of income of New Hampshire residents when working remotely for an out-of-state employer.

SPONSORS: Rep. Torosian, Rock. 14; Rep. Janigian, Rock. 8; Rep. Hough, Belk. 3; Rep. Ankarberg, Straf. 10; Rep. Wuelper, Straf. 3; Rep. Blasek, Hills. 21; Rep. True, Rock. 4; Rep. Sylvia, Belk. 6

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill declares the position of the state on income earned and received by residents of the state of New Hampshire for services entirely performed within this state.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to taxation of income of New Hampshire residents when working remotely for an out-of-state employer.

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

185:1 New Chapter; Position on Out-of-state Taxation of Remote Worker Income. Amend RSA by inserting after chapter 78-E the following new chapter:

CHAPTER 78-F

POSITION ON OUT-OF-STATE TAXATION OF REMOTE WORKER INCOME

78-F:1 Purpose; Declaration. In order to promote the health of its economy and the welfare of its citizens, by preserving an environment in which labor is not unduly penalized, it is declared to be the sovereign interest of the state of New Hampshire that the income from employer-employee relationship such as wage income, salary income, or other employee compensation earned or received by residents of the state of New Hampshire for services entirely performed within the state of New Hampshire shall not be subject to personal income taxation in any other state.

185:2 Effective Date. This act shall take effect upon its passage.

Approved: June 17, 2022
Effective Date: June 17, 2022