2018 SESSION

18-2750
03/01

SENATE BILL ***362***

AN ACT requiring disclosure of federal income tax returns by presidential and vice-presidential candidates.

SPONSORS: Sen. Hennessey, Dist 5; Sen. Cavanaugh, Dist 16; Sen. Kahn, Dist 10; Sen. Lasky, Dist 13; Sen. Soucy, Dist 18; Sen. Watters, Dist 4; Sen. Woodburn, Dist 1; Rep. Mulligan, Graf. 12; Rep. Higgins, Graf. 12; Rep. Suzanne Smith, Graf. 8; Rep. Weber, Ches. 1

COMMITTEE: Election Law and Internal Affairs

ANALYSIS

This bill requires disclosure of federal income tax returns by presidential and vice-presidential candidates and posting of the returns on the secretary of state's website.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

SB 362 - AS INTRODUCED

18-2750
03/01

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT requiring disclosure of federal income tax returns by presidential and vice-presidential candidates.

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

1 New Paragraph; Declaration of Candidacy for Presidential Nomination. Amend RSA 655:47 by inserting after paragraph III the following new paragraph:

IV. The candidate shall, before the filing deadline in paragraph II, submit to the secretary of state a certified and complete copy of that candidate's federal income tax returns for the 3 most recent years, as well as written consent to the secretary of state for public disclosure of such returns. The candidate or the candidate's staff may redact the candidate's federal income tax returns to remove personally identifying information other than the candidate's name. In this paragraph, "personally identifying information" includes social security numbers, home addresses, the employer identification numbers and street addresses of any businesses, and the preparer tax identification numbers and addresses of any paid tax return preparers. At least 30 days before the relevant presidential primary, the secretary of state shall publish on the secretary of state's website all tax returns submitted pursuant to this section. The names of candidates who decline to submit copies of income tax returns shall not appear on the presidential primary ballot.

2 New Section; Candidates for Office of President and Vice-President of the United States. Amend RSA 656 by inserting after section 4-a the following new section:

656:4-b Candidates for Office of President and Vice-President of the United States. Not later than the second Tuesday in September immediately preceding a general election, a candidate for the office of president or vice president shall file with the secretary of state a copy of his or her federal income tax returns, as defined in the United States Internal Revenue Code, for the 3 most recent years, as well as written consent for public disclosure of such returns. The candidate or the candidate's staff may redact the candidate's federal income tax returns to remove personally identifying information other than the candidate's name. In this section, "personally identifying information" includes social security numbers, home addresses, the employer identification numbers and street addresses of any businesses, and the preparer tax identification numbers and addresses of any paid tax return preparers. At least 50 days before the general election, the secretary of state shall publish on the secretary of state's website any and all income tax returns submitted pursuant to this section. The name of any candidate for president who declines to submit copies of income tax returns shall not appear on the general election ballot.

3 Presidential Electors. Amend RSA 660:29 to read as follows:

660:29 Conduct. The electors shall give their votes for president and vice-president of the

United States in Concord on said day and shall proceed according to law. ***No presidential elector shall cast a vote for any person who failed to comply with RSA 656:4-b.***

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