

Floor Amendment to SSSB 1-FN

1 Amend the title of the bill by replacing it with the following:

2
3 AN ACT requiring notice and approval of certain actions to commence audits of collection
4 liabilities arising under certain sales and use tax statutes, prohibiting New
5 Hampshire remote sellers from disclosing private customer information to foreign
6 taxing authorities in connection with the collection of certain sales and use taxes,
7 and establishing a commission to study ways to protect the New Hampshire
8 advantage for New Hampshire businesses as a result of the impact and uncertainty
9 created by President Donald J. Trump's tariffs.
10

11 Amend RSA 78-E as inserted by section 1 of the bill by inserting the following and renumbering the
12 original RSA 78-E:12 to read as RSA 78-E:13:
13

14 78-E:12 Commission Established. There shall be a commission to study ways to protect the
15 New Hampshire advantage for New Hampshire businesses as a result of the impact and uncertainty
16 created by President Donald J. Trump's tariffs.

17 I. The commission shall be composed of 13 members, as follows:

- 18 (a) The attorney general, or designee.
19 (b) The commissioner of the department of revenue administration, or designee.
20 (c) The commissioner of the department of business and economic affairs, or designee.
21 (d) A member of the Business and Industry Association of New Hampshire, appointed
22 by the governor.
23 (e) A member of the New Hampshire Retail Association, appointed by the president of
24 the senate.
25 (f) A New Hampshire manufacturer, appointed by the speaker of the house of
26 representatives.
27 (g) A New Hampshire small business owner, appointed by the president of the senate.
28 (h) The chairman of the New Hampshire Canadian Trade Council, or designee.
29 (i) Three members of the house of representatives, one of whom shall be from the
30 minority party, appointed by the speaker of the house of representatives.
31 (j) Two members of the senate, one of whom shall be from the minority party, appointed
32 by the president of the senate.

33 II. The duties of the commission shall include, but are not limited to, review and
34 consideration of the impacts of President Donald J. Trump's tariffs on New Hampshire's citizens,

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1 businesses and economy, any and all possible policy solutions New Hampshire may take to support
2 our businesses in response to President Donald J. Trump's tariffs, and any recommended action to
3 be taken against the United States in order to protect and advance the interests of New
4 Hampshire's citizens, businesses and economy in response to the negative impact of President
5 Donald J. Trump's tariffs.

6 III. The commission may solicit information from any person or entity the commission
7 deems relevant to its duties.

8 IV. The members of the commission shall elect a chairperson from among the members.
9 The first meeting of the commission shall be called by the first-named senate member. The first
10 meeting of the commission shall be held within 30 days of the effective date of this section. Seven
11 members of the commission shall constitute a quorum.

12 V. The commission shall report its findings and any recommendations for proposed
13 legislation to the president of the senate, the speaker of the house of representatives, the senate
14 clerk, the house clerk, the governor, and the state library, in an initial report on or before
15 November 1, 2018, an interim report on or before March 1, 2019, and a final report on or before
16 November 1, 2019.

17
18 Amend the bill by replacing section 2 with the following:

19
20 2 Repeal. The following are repealed:

21 I. RSA 78-E:11, relative to the establishment of a commission.

22 II. RSA 78-E:12, relative to a commission to study ways to protect the New Hampshire
23 advantage for New Hampshire businesses as a result of the impact and uncertainty created by
24 President Donald J. Trump's tariffs.

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AMENDED ANALYSIS

This bill prohibits foreign taxing jurisdictions from requesting information from, conducting examinations of, or imposing sales and use tax collection obligations on sellers in New Hampshire, unless the foreign taxing jurisdiction registers with and provides notice to the New Hampshire department of justice. This bill prohibits sellers in New Hampshire from providing private customer information to any foreign taxing authority for purposes of determining liability for collection of certain sales or use taxes unless the seller has provided a written notice of the request for such information to the department of justice. This bill allows sellers to comply with any directive of a foreign taxing authority, while preserving the seller's rights under the statute, if the seller determines that such compliance is in the seller's best interest. The bill establishes a commission to study ways to protect the New Hampshire advantage for New Hampshire businesses as a result of the uncertainty created from the United States Supreme Court decision in *South Dakota v. Wayfair*, which changed the long held view of the physical presence rule.

This bill also establishes a commission to study ways to protect the New Hampshire advantage for New Hampshire businesses as a result of the impact and uncertainty created by President Donald J. Trump's tariffs.