Sen. Soucy, Dist 18
July 25, 2018
2018-2137s
01/06

Floor Amendment to SSSB 1-FN

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

AN ACT requiring notice and approval of certain actions to commence audits of collection liabilities arising under certain sales and use tax statutes and prohibiting New Hampshire remote sellers from disclosing private customer information to foreign taxing authorities in connection with the collection of certain sales and use taxes and requiring the department of justice to consider any legal recourse New Hampshire may have against negative impacts of President Donald J. Trump's tariffs.

Amend the bill by inserting after section 2 the following and renumbering the original section 3 to read as 4:

3 Department of Justice. The department of justice shall review and consider any and all possible legal recourse New Hampshire may have against the United States in order to protect and advance the interests of New Hampshire’s citizens, businesses, and economy in response to the negative impact of President Donald J. Trump’s tariffs. The department of justice shall provide a report on or before October 1, 2018 to the senate commerce committee and the house commerce and consumer affairs committee, including any recommendations or planned remedies for New Hampshire.

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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 also 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 also 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 requires the department of justice to consider any possible legal recourse New Hampshire may have against the United States to protect New Hampshire from negative impacts of President Donald J. Trump's tariffs.