

Sen. Feltes, Dist 15
July 25, 2018
2018-2138s
01/06

Floor Amendment to SSSB 1-FN

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

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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 and 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 making an appropriation for the purposes of mental health provider rates.
8

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

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12 3 Appropriation. The sum of \$7,500,000 for the fiscal year ending June 30, 2019 is hereby
13 appropriated to the department of health and human services for the purpose of enhancing provider
14 rates for mental health and substance misuse inpatient and outpatient services consistent with
15 2018, 342. The governor is authorized to draw a warrant for said sum out of any money in the
16 treasury not otherwise appropriated. If any portion of said sum is not used for the purpose of this
17 section it shall lapse to the general fund.

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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 makes an appropriation to the department of health and human services for the purpose of provider rates for mental health and substance misuse services.