

Amendment to HB 623-FN-A

1 Amend the bill by replacing sections 1 and 2 with the following:

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3 1 Business Profits Tax; Imposition of Tax; 2019. RSA 77-A:2 is repealed and reenacted to read
4 as follows:

5 77-A:2 Imposition of Tax. A tax is imposed at the rate of 7.9 percent upon the taxable business
6 profits of every business organization.

7 2 Business Enterprise Tax; Imposition of Tax; 2019. RSA 77-E:2 is repealed and reenacted to
8 read as follows:

9 77-E:2 Imposition of Tax. A tax is imposed at the rate of .675 percent upon the taxable
10 enterprise value tax base of every business enterprise.