

Rep. Ulery, Hills. 13
October 3, 2025
2025-2983h
05/08

Amendment to HB 155-FN

1 Amend the bill by replacing all after the enacting clause with the following:

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3 1 New Paragraph; Business Enterprise Tax; Rate Reduced. Amend RSA 77-E:2 by inserting
4 after paragraph II the following new paragraph:

5 III. For all taxable periods ending on or after December 31, [~~2026~~] **2027**, a tax is imposed at
6 the rate of 0.50 percent upon the taxable enterprise value tax base of every business enterprise.

7 2 Effective Date. This act shall take effect July 1, [~~2025~~] **2026**.

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AMENDED ANALYSIS

This bill reduces the rate of the business enterprise tax for tax years ending on or after December 31, 2027.