

Rep. Oppel, Graf. 9
January 22, 2026
2026-0236h
07/05

Amendment to HB 1063-FN

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

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3 AN ACT reducing the amount of meals and rooms taxes certain operators can retain.

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5 Amend the bill by replacing section 1 with the following:

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7 1 Taxation; Tax on Meals and Rooms; Collection of Tax. RSA RSA 78-A:7, III is repealed and
8 reenacted to read as follows:

9 III. To compensate small businesses and operators for keeping the prescribed records and
10 the proper account and remitting of taxes by them, small businesses, as defined in 21-O:17, V, shall
11 be allowed to retain 3 percent of the taxes due and to be remitted if the return and payment are
12 timely received by the department of revenue administration, as provided in RSA 78-A:8, III. All
13 other operators shall be allowed to retain 1.5 percent of the taxes due and to be remitted if the
14 return and payment are timely received by the department of revenue administration.

Amendment to HB 1063-FN
- Page 2 -

2026-0236h

AMENDED ANALYSIS

This bill reduces the amount of meals and rooms taxes certain operators can retain.