

Sen. Rosenwald, Dist 13  
Sen. Watters, Dist 4  
Sen. Prentiss, Dist 5  
Sen. Perkins Kwoka, Dist 21  
Sen. Fenton, Dist 10  
Sen. Reardon, Dist 15  
Sen. Long, Dist 20  
Sen. Altschiller, Dist 24  
June 3, 2025  
2025-2660s  
09/08

Floor Amendment to HB 2-FN-A-LOCAL

1 Amend the bill by replacing sections 16-23 with the following:

2

3 16 Education Trust Fund Appropriations Reductions; Education Freedom Accounts. The  
4 education trust fund appropriations to the department of education, in account 06-56-56560040-  
5 3446, class line 102, for education freedom accounts, shall be reduced by \$9,844,091 for the fiscal  
6 year ending June 30, 2026, and by \$18,344,091 for the fiscal year ending June 30, 2027. The  
7 department shall report to the fiscal committee of the general court on such reductions.

8

9 Amend the bill by deleting section 74, relative to pharmacy copays and the medicaid program.

10

11 Amend the bill by deleting sections 76-78, relative to the granite advantage health care program.

12

13 Amend the bill by replacing sections 139-142 with the following:

14

15 139 Business Profits Tax; Distribution of Funds. Amend RSA 77-A:20-a, I to read as follows:

16 I. The commissioner shall determine [41] **34.5** percent of the revenue produced by the tax  
17 imposed by RSA 77-A:2 for each fiscal year and shall certify such amounts to the state treasurer by  
18 October 1 of that year for deposit in the education trust fund established by RSA 198:39.

19 140 Business Enterprise Tax; Distribution of Funds. Amend RSA 77-E:14, I to read as follows:

20 I. The commissioner shall determine [41] **34.5** percent of the revenue produced by the tax  
21 imposed by RSA 77-E:2 for each fiscal year and shall certify such amounts to the state treasurer by  
22 October 1 of that year for deposit in the education trust fund established by RSA 198:39.

23 141 Tobacco Tax; Distribution of Funds. RSA 78:24 is repealed and reenacted to read as follows:

24 78:24 Distribution of Funds.

25 I. Tax revenue on all tobacco products sold at retail in this state imposed by RSA 78:2 shall  
26 be divided with 34.5 percent of that total revenue deposited in the education trust fund established  
27 by RSA 198:39 and the remaining revenue deposited in the general fund.

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1           II. The commissioner shall certify such amount to the state treasurer for deposit in the  
2 education trust fund established by RSA 198:39. Such estimates shall be certified on June 1,  
3 September 1, December 1, and March 1 of each year.

4           142 Tax on Transfer of Real Property; Distribution of Funds. RSA 78-B:13, I, is repealed and  
5 reenacted to read as follows:

6           I. Tax revenue collected by RSA 78-B:1 shall be divided, with 34.5 percent of that total  
7 revenue deposited in the education trust fund established by RSA 198:39 and the remaining revenue  
8 deposited in the general fund.

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AMENDED ANALYSIS

REPLACE:

16. Reduces certain education trust fund appropriations to the department of education for education freedom accounts.

DELETE:

17. Requires scholarship organizations to accept and approve education freedom account applications on a rolling basis and sets an enrollment cap, excepting out priority guideline students from the cap.

42. Directs the department of health and human services to file an amendment to the state Medicaid plan regarding prescription drug copayments.

44. Directs the department of health and human services to file a Medicaid waiver and state plan amendment to institute premiums based on income for individuals participating in the granite advantage health care program.

45. Directs the department of health and human services to file a Medicaid waiver and state plan amendment to institute premiums based on income for households with children participating in the Medicaid program.

46. Requires the department of health and human services to submit a report regarding its success in collecting certain premiums.