

Sen. Watters, Dist 4  
Sen. Prentiss, Dist 5  
Sen. Fenton, Dist 10  
Sen. Rosenwald, Dist 13  
Sen. Reardon, Dist 15  
Sen. Long, Dist 20  
Sen. Perkins Kwoka, Dist 21  
Sen. Altschiller, Dist 24  
June 4, 2025  
2025-2675s  
08/05

Floor Amendment to HB 2-FN-A-LOCAL

1 Amend the bill by replacing sections 16 through 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 replacing sections 139 to 142 with the following:

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11 139 Business Profits Tax; Distribution of Funds. Amend RSA 77-A:20-a, I to read as follows:

12

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

15

16 140 Business Enterprise Tax; Distribution of Funds. Amend RSA 77-E:14, I to read as follows:

16

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

19

20 141 Tobacco Tax; Distribution of Funds. RSA 78:24 is repealed and reenacted to read as follows:

20

21 78:24 Distribution of Funds.

21

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

24

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

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1           142 Tax on Transfer of Real Property; Distribution of Funds. RSA 78-B:13, I, is repealed and  
2 reenacted to read as follows:

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

6  
7 Amend the bill by deleting sections 203-211, relative to the office of the child advocate.

8  
9 Amend the bill by inserting after section 573 the following:

10  
11           574 Appropriation; University System of New Hampshire. There is hereby appropriated to the  
12 university system of New Hampshire the sums of \$10,000,000 for the fiscal year ending June 30,  
13 2026, and \$10,000,000 for the fiscal year ending June 30, 2027. The governor is authorized to draw a  
14 warrant for said sums out of any money in the treasury not otherwise appropriated.

15           575 Appropriation; Community College System of New Hampshire. There is hereby  
16 appropriated to the community college system of New Hampshire the sums of \$709,092 for the fiscal  
17 year ending June 30, 2026, and \$2,359,092 for the fiscal year ending June 30, 2027. The governor is  
18 authorized to draw a warrant for said sums out of any money in the treasury not otherwise  
19 appropriated.

20           576 Appropriation; Office of the Child Advocate. There is hereby appropriated to the office of  
21 the child advocate the sums of \$328,635 for the fiscal year ending June 30, 2026, and \$277,804 for  
22 the fiscal year ending June 30, 2027. The governor is authorized to draw a warrant for said sums  
23 out of any money in the treasury not otherwise appropriated.

24           577 Nullification of HB 1-A Section Relative to Positions Abolished in the Office of the Child  
25 Advocate. If HB 1-A of the 2025 general legislative session becomes law, section 5, paragraph IV of  
26 HB 1-A, relative to abolishing certain positions in the office of the child advocate, shall not take  
27 effect.

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AMENDED ANALYSIS

REPLACE:

16. Reduces funding 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.

115. Requires the child advocate to provide non-partisan information; clarifies procedures for the child advocate's nomination, interim replacement, and out-of-state travel expenses; and authorizes additional funding for staffing costs with the approval of the fiscal committee.

ADD:

262. Makes an appropriation to the university system of New Hampshire and the community college system of New Hampshire.

263. Makes an appropriation to the office of the child advocate and retains positions in the office of the child advocate proposed to be abolished in HB 1-A.