

Amendment to SB 645-FN

1 Amend the bill by replacing all after section 1 with the following:

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3 2 Taxation; Tobacco Tax; Distribution of Funds. Amend RSA 78:24, I to read as follows:

4 I. Tax revenue on all tobacco products sold at retail in this state imposed by RSA 78:2 shall  
5 be divided with 39 percent of that total revenue deposited in the education trust fund established by  
6 RSA 198:39 and the remaining revenue deposited in the general fund, ***except that for any surplus***  
7 ***funds over that year's planned revenue, 50 percent of the surplus shall be transferred to the***  
8 ***department of health and human services for the purposes of administering and***  
9 ***expanding eligibility for the child care scholarship program pursuant to RSA 167:83,***  
10 ***II(r)(4), and the remainder shall be deposited in the general fund.***

11 3 Alcoholic Beverages; The Liquor Commission; Funds. Amend RSA 176:16, I to read as follows:

12 I. Except as provided in paragraph II, the state treasurer shall credit all gross revenue  
13 derived by the commission from the sale of liquor, or from license fees, and interest received on such  
14 moneys, to a special fund, to be known as the liquor commission fund, from which the treasurer shall  
15 pay all expenses of the commission incident to the administration of this title. Any balance left in  
16 such fund after such expenses are paid shall be deposited in the general fund on a monthly basis,  
17 ***except that for any surplus funds over that month's planned revenue, 50 percent of the***  
18 ***surplus shall be transferred to the department of health and human services for the***  
19 ***purposes of administering and expanding eligibility for the child care scholarship***  
20 ***program pursuant to RSA 167:83, II(r)(4), and the remainder shall be deposited in the***  
21 ***general fund.***

22 4 Alcoholic Beverages; Liquor Licenses and Fees; Additional Fees. Amend RSA 178:26, I to read  
23 as follows:

24 I. In addition to the annual license fees provided in this chapter, a fee of \$.30 for each gallon  
25 of beverage sold or transferred for retail sale or to the public shall be required for licenses issued to  
26 wholesale distributors, beverage manufacturers, brew pubs, and nano breweries; provided, however,  
27 that if beverage container mandatory deposit legislation is enacted, such fee shall be \$.18 per gallon  
28 as of the effective date of such legislation. A fee of 5 percent of the wholesale price per case of any  
29 specialty beverage sold or transferred for retail sale or to the public shall be required for licenses  
30 issued to wholesale distributors or beverage manufacturers. For failure to pay any part of the fees  
31 provided or under this section when due, 10 percent of such fees shall be added and collected by the  
32 commission from the licensee. ***For any surplus funds over that month's planned revenue, 50***

1 *percent of the surplus shall be transferred to the department of health and human services*  
2 *for the purposes of administering and expanding eligibility for the child care scholarship*  
3 *program pursuant to RSA 167:83, II(r)(4), and the remainder shall be deposited in the*  
4 *general fund.*

5 5 Games, Amusements, and Athletic Exhibitions; Video Lottery Terminals; Revenue Share.  
6 Amend RSA 287-J:6, III(b)(2) to read as follows:

7 (2) 75 percent to the general fund;

8 (3) *Except that for any surplus funds over that period's planned revenue, 50*  
9 *percent of the surplus shall be transferred to the department of health and human services*  
10 *for the purposes of administering and expanding eligibility for the child care scholarship*  
11 *program pursuant to RSA 167:83, II(r)(4), and the remainder shall be deposited in the*  
12 *general fund.*

13 6 New Paragraph; Horse and Dog Racing; General Provisions. Amend RSA 284:21-j by inserting  
14 after paragraph II the following new paragraph:

15 III. Notwithstanding any other provision of law to the contrary, 2 percent of all revenues  
16 received by the lottery commission under RSA 284, 287-D, 287-E, 287-H, 287-I, 287-J, or pursuant to  
17 any other provision of law, shall be distributed to the department of health and human services for  
18 the purposes of administering and expanding eligibility for the child care scholarship program  
19 pursuant to RSA 167:83, II(r)(4).

20 7 Contingency. This act shall not take effect until the commissioner of the department of  
21 revenue administration certifies to the secretary of state and the director of the office of legislative  
22 services that the revenues in sections 2 through 6 of this act have each operated at a surplus for the  
23 past year. In no case shall the commissioner make such certification prior to July 1, 2027.

24 8 Effective Date. This act shall take effect as described in section 7 of this act.