

Amendment to HB 1102-FN

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

2
3 AN ACT increasing the research and development tax credit cap and relative to state park
4 fees for state residents.
5

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

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8 1 Taxation; Business Profits Tax; Credits. Amend RSA 77-A:5, XIII (a)(1) to read as follows:

9 (1) The aggregate of tax credits issued by the commissioner to all taxpayers claiming
10 the credit shall not exceed [~~\$7,000,000~~] **\$10,000,000** for any fiscal year.

11 2 Taxation; Business Profits Tax; Credits. Amend RSA 77-A:5, XIII(a)(2)(C) to read as follows:

12 (C) [~~\$50,000~~] **\$100,000**.

13 3 State Park System; Fees for Park System; Residency. Amend RSA 216-A:3-g, I to read as
14 follows:

15 I. Fees for the use of park areas shall be designed to recover a reasonable portion of budget
16 expenses consistent with the purposes of RSA 216-A:1 and 216-A:3. ***Provided, however, that fees***
17 ***charged to New Hampshire residents to enter state parks collected via a website or by a***
18 ***person stationed within the park shall be no more than 50 percent of the entry fees charged***
19 ***to nonresidents. The commissioner of the department of natural and cultural resources, or***
20 ***his or her designee, may elect to set separate fee schedules for residents and nonresidents***
21 ***for specific uses within any state park, including camping, facility rental, parking, or boat***
22 ***rental, provided that where separate fee schedules are created for any given service or***
23 ***product, residents shall be charged no more than 90 percent of the fee charged to***
24 ***nonresidents. Residency may be indicated by state-issued identification, utility or tax bills,***
25 ***vehicle registrations, student identification, or vehicle license plates. The commissioner,***
26 ***or his or her designee, may also provide discounted or waived rates for veterans, as well as***
27 ***for school or student groups, in recognition of their service or educational purpose.*** The
28 general court does not intend that all park facilities be self-supporting.

29 4 Effective Date.

30 I. Section 2 of this act shall take effect January 1, 2027.

31 II. Section 3 of this act shall take effect April 1, 2027.

32 III. The remainder of this act shall take effect January 1, 2028.

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AMENDED ANALYSIS

This bill:

- I. Raises the aggregate value of all research and development tax credits that can be claimed.
- II. Raises the hard cap on the research and development tax credit an entity can claim.
- III. Requires the commissioner of the department of natural and cultural resources to set state park entry fees for New Hampshire residents at no more than 50 percent of the fees charged to nonresidents.
- IV. Allows separate fee schedules for specific uses within state parks.
- V. Permits discounted or waived rates for veterans and school or student groups.