Section 1 Header

2026 SESSION

26-2084.1
05/09

SENATE BILL ***[bill number]***

AN ACT relative to income eligibility for the New Hampshire child care scholarship program and reallocating certain revenue to fund the program.

SPONSORS: [sponsors]

COMMITTEE: [committee]

ANALYSIS

This bill directs the department of health and human services to amend its policy to increase eligibility for the child care scholarship program and directs revenues to fund the eligibility increase.

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Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

26-2084.1
05/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to income eligibility for the New Hampshire child care scholarship program and reallocating certain revenue to fund the program.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 New Subparagraph; Public Assistance To Blind, Aged, Or Disabled Persons, And To Dependent Children; New Hampshire Employment Program and Family Assistance Program; Administration; Duties; Rulemaking. Amend RSA 167:83, II(r) by inserting after subparagraph (3) the following new subparagraph:

(4) Providing eligibility for the child care scholarship program for families whose gross monthly income is less than or equal to 95 percent of state median income for their respective family size, subject to the availability of funds.

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

I. Tax revenue on all tobacco products sold at retail in this state imposed by RSA 78:2 shall be divided with 39 percent of that total revenue deposited in the education trust fund established by RSA 198:39***, 2 percent to the department of health and human services for the purposes of administering and expanding eligibility for the child care scholarship program pursuant to RSA 167:83, II(r)(4),*** and the remaining revenue deposited in the general fund.

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

I. Except as provided in paragraph II, the state treasurer shall credit [~~all~~] ***98 percent of*** gross revenue derived by the commission from the sale of liquor, or from license fees, and interest received on such moneys, to a special fund, to be known as the liquor commission fund, from which the treasurer shall pay all expenses of the commission incident to the administration of this title***, and 2 percent to the department of health and human services for the purposes of administering and expanding eligibility for the child care scholarship program pursuant to RSA 167:83, II(r)(4)***. Any balance left in such fund after such expenses are paid shall be deposited in the general fund on a monthly basis.

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

I. In addition to the annual license fees provided in this chapter, a fee of $.30 for each gallon of beverage sold or transferred for retail sale or to the public shall be required for licenses issued to wholesale distributors, beverage manufacturers, brew pubs, and nano breweries; provided, however, that if beverage container mandatory deposit legislation is enacted, such fee shall be $.18 per gallon as of the effective date of such legislation. A fee of 5 percent of the wholesale price per case of any specialty beverage sold or transferred for retail sale or to the public shall be required for licenses

issued to wholesale distributors or beverage manufacturers. For failure to pay any part of the fees provided or under this section when due, 10 percent of such fees shall be added and collected by the commission from the licensee***. Two percent of all revenues collected pursuant to this section shall be transferred to the department of health and human services for the purposes of administering and expanding eligibility for the child care scholarship program pursuant to RSA 167:83, II(r)(4)***.

5 Games, Amusements, and Athletic Exhibitions; Video Lottery Terminals; Revenue Share. Amend RSA 287-J:6, III(1)-(2) to read as follows:

(1) 25 percent to the special fund established under RSA 284:21-j for use as provided in that section;

(2) ***2 percent to the department of health and human services for the purposes of administering and expanding eligibility for the child care scholarship program pursuant to RSA 167:83, II(r)(4); and***

(3) [~~75~~] ***73*** percent to the general fund.

6 Effective Date. This act shall take effect July 1, 2026.