

HB 155-FN - AS AMENDED BY THE SENATE

8Jan2026... 2983h  
05/07/2026 1652s  
05/07/2026 1754s

2025 SESSION

25-0504  
07/05

HOUSE BILL **155-FN**

AN ACT relative to business enterprise tax returns and appropriating funds to the department of health and human services for licensed nursing facilities.

SPONSORS: Rep. Sweeney, Rock. 25; Rep. Alexander Jr., Hills. 29; Rep. Berry, Hills. 44; Rep. Osborne, Rock. 2

COMMITTEE: Ways and Means

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AMENDED ANALYSIS

This bill:

I. Raises the amount of income needed before businesses are required to file a business enterprise tax return with the department of revenue administration.

II. Appropriates funds to the department of health and human services for certain licensed nursing facilities.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT relative to business enterprise tax returns and appropriating funds to the department of health and human services for licensed nursing facilities.

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

1 1 Business Enterprise Tax; Returns. Amend RSA 77-E:5, I to read as follows:

2 I. Every business enterprise having gross business receipts in excess of [~~\$250,000~~] **\$375,000**  
3 as defined by RSA 77-E:1, X, during the taxable period or the enterprise value tax base of which is  
4 greater than [~~\$250,000~~] **\$375,000** shall, on or before the fifteenth day of the third month in the case  
5 of enterprises required to file a United States partnership tax return, the fifteenth day of the fifth  
6 month in the case of enterprises required to file a United States exempt organization return, and the  
7 fifteenth day of the fourth month in the case of all other business enterprises, following expiration of  
8 its taxable period, make a return to the commissioner. For tax years beginning January 1, [~~2015~~]  
9 **2029**, the commissioner shall biennially adjust these threshold amounts rounding to the nearest  
10 \$1,000 based on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban  
11 Consumers, Northeast Region as published by the Bureau of Labor Statistics, United States  
12 Department of Labor using the amount published for the month of June in the year prior to the start  
13 of the tax year. All returns shall be signed by the business enterprise or by its authorized  
14 representative, subject to the pains and penalties of perjury and the penalties provided in RSA 21-  
15 J:39.

16 2 Appropriation; Department of Health and Human Services. The sum of \$2,500,000 for the  
17 fiscal year ending June 30, 2026, which shall be nonlapsing, is hereby appropriated to the  
18 department of health and human services for the purpose of supporting nursing home Medicaid per  
19 diem rate stabilization. The funds shall be drawn first from excess Medicaid enhancement tax  
20 revenues above the estimates contained in the operating budget and any other accounts for fiscal  
21 year 2026, and then, in the event that available Medicaid enhancement tax revenues are  
22 insufficient, from state general funds. The department is authorized to accept and expend any  
23 matching federal funds without prior approval of the fiscal committee. The governor is authorized to  
24 draw a warrant for the general fund share, if any, out of any money in the treasury not otherwise  
25 appropriated.

26 3 Effective Date.

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

28 II. The remainder of this act shall take effect upon its passage.

**HB 155-FN- FISCAL NOTE**

AS AMENDED BY THE SENATE (AMENDMENTS #2026-1652s and #2026-1754s)

AN ACT relative to business enterprise tax returns and appropriating funds to the department of health and human services for licensed nursing facilities.

**FISCAL IMPACT:** This bill does not authorize new positions.

<b>Estimated State Impact</b>				
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>Revenue</b>	\$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease
<i>Revenue Fund(s)</i>	General Fund and Education Trust Fund			
<b>Expenditures*</b>	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			
<b>Appropriations*</b>	\$2,500,000	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

\*Expenditure = Cost of bill

\*Appropriation = Authorized funding to cover cost of bill

**METHODOLOGY:**

This bill increases the Business Enterprise Tax (BET) filing threshold to \$375,000 with Consumer Price Index adjustments every two years beginning January 1, 2029. The bill also appropriates \$2,500,000 to the Department of Health and Human Services for the purpose of supporting nursing home Medicaid per diem rate stabilization. These funds will be nonlapsing and shall be first drawn from Medicaid Enhancement Tax excess revenue and if not enough of this revenue is available, then General Funds shall be used.

The Department of Revenue Administration estimates the BET filing threshold would increase to \$316,000 for tax year 2027 under current law. This bill increases the filing threshold to \$375,000 for tax year 2027, with CPI adjustments every two years. The Department states the change in the BET filing threshold will impact approximately 3,500 tax filers and reduce General Fund and Education Trust Fund revenue by approximately \$2,500,000. However, this decrease would be partially offset by increased Business Profits Tax (BPT) revenue due to the unavailability of the BET credits against the BPT liability. The decrease would not be entirely offset as not all BET taxpayers have a BPT liability.

The Department of Health and Human Services (DHHS) states this bill provides a nonlapsing appropriation of \$2,500,000 to the DHHS for the purpose of supporting nursing home Medicaid per diem rate stabilization. The DHHS assumes nursing facilities would not receive any funds

until the rate period beginning on January 1, 2027 due to the rate setting methodology process and notice requirements. The DHHS does suggest the use of excess Medicaid Enhancement Tax revenue may conflict with RSA 167:64, the negotiated agreement with the New Hampshire hospitals. Additionally, the DHHS anticipates the extra funds may potentially result in some nursing facilities receiving Medicaid funds in excess of their usual and customary charges; federal and state regulations limit non-governmental nursing facilities to their customary charge.

**AGENCIES CONTACTED:**

Department of Revenue Administration and Department of Health and Human Services