



# White Mountains Attractions Association

200 Kancamagus Highway, North Woodstock, New Hampshire 03262 USA  
PO Box 10, North Woodstock, New Hampshire 03262 USA  
603-745-8720 • 800-346-3687 • [VisitWhiteMountains.com](http://VisitWhiteMountains.com)

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New Hampshire House of Representatives

Chairman John Janigian

House Ways and Means Committee

107 North Main Street

Concord, NH 0330

## Re: House Bill 1063 - the Reduction of the Meals and Rooms Operator Retention Allowance

Dear Chairman Janigian and Members of the House Ways and Means Committee,

My name is Charyl Reardon, and I serve as President of the White Mountains Attractions Association, representing hundreds of lodging, restaurant, and tourism businesses in northern New Hampshire.

I am writing to respectfully express strong concern with House Bill 1063, which proposes to reduce the percentage of Meals and Rooms tax that operators are allowed to retain from 3% to 1.5%.

While I understand the state's interest in maximizing revenue, **this proposal would have a very real and negative impact on the small and mid-sized businesses** that are responsible for collecting this tax and, more importantly, for generating the economic activity that makes this revenue possible in the first place.

Lodging properties and restaurants do not simply passively collect the Meals and Rooms tax. They are the ones who invest year-round in marketing, staffing, maintenance, compliance, and guest experience to attract the visitors who pay it. In effect, this bill would penalize the very businesses that are creating the revenue stream the tax depends on.

The retention allowance is not a "bonus" or a windfall. It helps offset the real and growing administrative costs of operating a business and collecting and remitting this tax, including accounting, reporting, software systems, staff time, and compliance requirements.

At the same time, operating costs have risen dramatically:

- Food costs remain high and unpredictable
- Electricity and heating costs continue to climb
- Insurance costs have surged

- Wages have increased significantly and appropriately as businesses compete for a limited workforce

Margins in hospitality are already thin, especially for independent operators, seasonal businesses, and small family-run establishments that make up much of northern New Hampshire's tourism economy.

For some businesses, particularly in rural and seasonal regions like the White Mountains, this reduction may not seem large on paper, but in practice, it removes one more critical support in an already fragile financial equation. For a number of owners, this could be the difference between staying open or shutting their doors.

And when a lodging property or restaurant closes, the state doesn't just lose a small amount of retained revenue, it loses the entire stream of Meals and Rooms tax that business generates, along with jobs, local economic activity, and community vitality.

This bill shifts cost and risk away from the state and onto small businesses that are already doing the heavy lifting of driving tourism, supporting local employment, and sustaining many of New Hampshire's communities.

I respectfully urge the committee to consider the unintended consequences of this proposal and to **oppose House Bill 1063**. Protecting the businesses that generate Meals and Rooms tax revenue is ultimately the best way to protect the revenue itself.

Thank you for your time and thoughtful consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Charyl Reardon". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Charyl Reardon, President  
White Mountains Attractions Association