

New Hampshire Department of Revenue Administration

Fiscal Note Quick Guide

15-0437

HB 639-FN-LOCAL, *repealing the resident tax, relative to tax collection under RSA 80, and establishing a legislative commission to revise RSA 80 governing the collection and enforcement of taxes*

House Municipal and County Government Committee

Sections 1 through 10 of this bill repeal the Resident Tax under RSA 80 and remove the requirements for proof of payment of resident taxes, effective April 1, 2015.

Sections 11 & 12 of this bill add a definition of “tax collector” and repeal certain fees authorized to be assessed by tax collectors under RSA 80.

Section 13 of this bill establishes a legislative commission to revise RSA 80 governing the collection and enforcement of taxes.

The Department is unable to calculate the amount of revenue reduction in local revenue because there is no readily available way of determining which of the cities and towns are collecting Resident Taxes