

NH DEPARTMENT OF REVENUE ADMINISTRATION:
DOCUMENT TITLE:
LAST DATE REVISED:

Reference Document
Historical Summary of Tax Rates
September 2011

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BUSINESS PROFITS TAX: RSA 77-A - Enacted April 27, 1970

Current Due Date: Corporate returns are due March 15 or the 15th day of the 3rd month following the end of the taxable year.

Proprietorship, Partnership and Fiduciary returns are due April 15 or the 15th day of the 4th month following the end of the taxable year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1970 Special Session	4/27/70 Inception of the law	CH 5:1	\$3,000, Gross Business Income	6%	None
1971	7/1/71	CH 515:14	No change	7%	None
1973	Returns due on periods ending on or after 12/31/73	CH 579:1	\$6,000, Gross Business Income	7%	None
1977	7/1/77	CH 593:1	No change	8%	None
1979	8/24/79	CH 446:4	No change	8%	25% each quarter
1981	7/1/81	CH 461:1 [Rev 305.01(a), Doc.#4192]	\$12,000, Gross Business Income 9.08% eff. For years ending on or after 7/1/81 and before 7/1/83	8% plus, surtax of 13.5% Effective rate 9.08%	No change
1982	7/1/82	CH 568:65,II, CH 42:70	\$12,000, Gross Business Income	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	No change
1983	7/1/83	CH 469.42 [Rev 305.01 (b), Doc.#4192]	\$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84	8% plus, surtax of 19.5% Effective rate 9.56%	No change
1983	7/1/84	CH 469.42 [Rev 305.01 (b), Doc.#4192]	\$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85	8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended /30/85)	No change
1985	7/1/85	CH 408:1	\$12,000, Gross Business Income	An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86	No change
1985	7/1/85	CH 408	All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows: 7/31/85 9.01% 8/31/85 8.94% 9/30/85 8.87% 10/31/85 8.80% 11/30/85 8.73% 12/31/85 8.66% 1/31/86 8.60% 2/28/86 8.53% 3/31/86 8.46% 4/30/86 8.39% 5/31/86 8.32% 6/30/86 8.25%		
1985	Short period tax years beginning before 7/1/85 and ending after 6/30/86. The eff rate shall be as follows:	CH 469:42	Multiply the number of months of the tax period occurring prior to 7/1/85 by the monthly eff. tax rate (.007566) for such period. Multiply the number of months of the tax period occurring subsequent to 7/1/85 by the monthly eff. Tax rate (.006875) for such period. Add the product of these calculations; divide this sum by the total number of months in the short period tax year, and; multiply the resulting product by 12.		
1986	6/30/86	CH 153	\$12,000, Gross Business Income	Effective rate 8.25% for tax years ending on or after 7/1/86 and before 7/1/87	No change
1988	6/30/88		\$12,000, Gross Business Income	8%	No change

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BUSINESS PROFITS TAX: RSA 77-A (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1990	4/1/90	CH 3:71	\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%
1991	3/28/91	CH 5:1 CH 354 CH 354:7	\$12,000, Gross Business Income Business tax credits expanded, RSA 77-A:5-IV Sales apportionment factor x 1.5 Payroll, Property & Sales ÷ 3.5 eff 1/1/92	8%	35%, 35%, 15%, 15%
1991	5/27/91	CH 163:17	\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%
1993	7/1/94 & 7/1/99	CH 350:11 CH 350:12	Sales apportionment factor x 2, plus Payroll & Property ÷ 4 Effective for federal tax year ending 7/1/94 For tax years ending on or after 7/1/99 the factors revert back to: Sales apportionment factor x 1.5, plus Payroll & Property / 3.5		
1993	7/1/93	CH 202:1 CH 350:8 CH 350:9 CH 313 CH 350:18	\$50,000, Gross Business Income applies to returns ending after 6/30/93 Allowing & Regulating LLCs eff 7/1/93	7.5% for FY 94 7.0% for FY 95 eff 7/1/94	25%, 25%, 25%, 25% Effective 7/1/93
1995	7/1/95	CH 188 CH 308:93 CH 172, section 162L:9	Repealed all credits: Repealed the CH 188 repeals, but did not reinstate the research & development tax credit, RSA 77-A:5, IX Extended CDFA to 8 years	7%	No change
1996	7/1/96	CH 154:1	Modified QIC definition		
1997	7/1/97	CH 351:43	Authorized a Tax Amnesty Program to run from Dec. 1, 1997 to Feb. 15, 1998		
1998	8/1/98	CH 105	Adopted the IRC of 1986 in eff on 12/31/97 except NOL carryover which is eff 12/31/96. The changes are eff for tax years beginning after 1/1/97. May not exceed \$250,000 in a tax year.		
1998	7/1/98	CH 163	Repeals the tax on Qualified Venture Capital Funds and also related definitions. It also expands the activities of Qualified Investment Companies to include a QICC. Apply to taxable periods ending after 6/3/98.		
1998	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.		
1999	7/1/99	CH 17	Increased the BPT tax rate on the entire tax period and not just the months after June 30, 1999	8%	No change
2001	7/1/01	CH 158	A tax is imposed at the rate of 8.5% upon the taxable business profits of every business organization	8.5%	No change

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BUSINESS PROFITS TAX: RSA 77-A (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2002	7/1/02	CH 211	Net operating loss may only be carried forward for the 10 years following the loss year. For taxable periods ending: (a) on or before June 30, 2003, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$250,000; (b) on or after July 1, 2003, and on or before June 30, 2004, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$500,000; (c) on or after July 1, 2004, and on or before June 30, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000; (d) on or after July 1, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000. A deduction for the amount of the net operating loss carryover shall be limited to losses incurred on or after July 1, 1997.	No change	No change
2003	7/1/03	CH 301 77A:4 XIII	Granting business tax credits for investments in crop zone projects added.		
2003	7/1/03	77:55 XII	Amended by including CROP zone tax credit		
2004	5/24/04	CH 143	Amends definition of QIC No part of distribution included in holder's gross business profits Election & reporting for QIC		
2005	No change				
2006	No change				
2007	7/1/07	CH 263	Eff 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit		
2007	7/1/07	CH 271-4-6 122	Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff 7/1/13		
2007	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.		

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BUSINESS PROFITS TAX: RSA 77-A (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2008	No change				
2009	7/17/09	CH 144:273	RSA 77-A:6.I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09		
2009	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		
2010	7/8/10	CH 286	RSA 77:4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2010	7/20/10	CH 324:2, 4 and 5	RSA 77-A:4, III the amount of the deduction for compensation for personal services shall be determined, as applicable to NH's tax structure, using the standards set forth in IRC §162(a)(1). Beginning on or after 1/1/11 there is a record-keeping safe harbor for deductions up to \$50,000 as total compensation for the tax year. Also creates a study committee to study safe harbors and the taxation of investment organizations (report due 11/1/11).		
2011	6/14/11	CH 181:2	Amends RSA 77-A:1, XXI(a) to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
2011	6/25/11	CH 207	For taxable periods beginning on or after January 1, 2011: Modified the standards and burden of proof with respect to the Business Profits Tax deduction for reasonable compensation (RSA 77-A:4, III) attributable to owners of partnerships, limited liability companies, and sole proprietorships that file a business tax return as a partnership or proprietorship. Keeps the standards set forth in IRC §162(a)(1) and the \$50,000 "record-keeping safe harbor." Amends the burden of proving the reasonableness of the compensation deduction: A business organization claiming a deduction bears the burden of proving that all proprietors, partners, or members for whom a deduction is being claimed provided actual personal services to the business organization at any time during the taxable period. Once a business organization satisfies this burden of proof, the amount claimed as a deduction shall be presumed to be reasonable, unless the Department proves by a preponderance of the evidence that the deduction claimed by the business organization is clearly unreasonable.		

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BUSINESS PROFITS TAX: RSA 77-A (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2011	7/1/13	CH 224:363	Effective July 1, 2013, increases the amount of Net Operating Loss (NOL) that may be generated in a tax year from \$1,000,000 to \$10,000,000.		
2011	7/1/14	CH 225	Effective July 1, 2014 and applicable for taxable periods ending on or after July 1, 2014 changes the carryforward periods for the BET credit against the BPT. Any unused portion of the BET credit may be carried forward and allowed against the BPT due for ten taxable periods from the taxable period in which the tax was paid.		

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BUSINESS ENTERPRISE TAX: RSA 77-E

CH 350, Laws of 1993 enacted the Business Enterprise Tax, RSA 77-E, effective 7/1/93

Current Due Date: - Corporate returns are due March 15th or the 15th day of the 3rd month following the end of the taxable year.

- Proprietorship, Partnership and Fiduciary returns are due April 15 or the 15th day of the 4th month following the end of the taxable year.

Non-profit organization returns are due the 15th day of the 5th month following the end of the taxable year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1993	7/1/93	CH 350	Total Gross Receipts in excess of \$100,000, <u>or</u> the enterprise value tax base of which is greater than \$50,000. The sum of all compensation paid or accrued, interest paid or accrued and dividends paid by the business enterprise, before special adjustments or apportionments.	.25% of the enterprise value tax base, calculated using three components: Compensation, Dividends and Interest & % of total sales.	No estimate payments are required.
1996	7/1/96	CH 235:2	Amended RSA 77-E:5 to establish estimate payments and to require a declaration of estimated tax; and RSA 7-E:6 to establish 25% quarterly payment schedule. Apply to returns & taxes due ending on or after 1/1/97	No change	Estimate payments established in 1996 at 25% each quarter. If the estimated tax is less than \$200 a declaration need not be filed.
1999	7/1/99	CH 17	Increased the tax rate on BET	.25% to .5% for entire tax period and not just for the months after 6/3/99.	No change
2001	7/1/01	CH 158	Increased the tax rate Increased filing threshold to gross business receipts in excess of \$150,000 <u>or</u> the enterprise value tax base greater than \$75,000	From 5% to .75% (three quarters of 1%) for periods ending on or after 7/1/01.	No change
2003	7/1/03	CH 301 77E:3-a	Crop Zone Credit		
2004	5/24/04	CH 143 77E 1,5	QIC		
2005	No change				
2006	No change				
2007	7/1/07	CH 263 3-a CH 271 3b	Repealed and reenacted Economic Revitalization Zone tax credit eff. 7/1/07 R&D Credit		
2008	No change				
2009	7/15/09	CH 223	Establish a study committee to study business tax credits. Report due 12/1/09.		

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BUSINESS ENTERPRISE TAX: RSA 77-E (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2011	7/1/14	CH 225	<u>Effective July 1, 2014 and applicable for taxable periods ending on or after July 1, 2014</u> changes the carryforward periods for the BET credit against the BPT. Any unused portion of the BET credit may be carried forward and allowed against the BPT due for ten taxable periods from the taxable period in which the tax was paid.		
2011	6/14/11	CH 181:3	Amends RSA 77-E:1, XIV(a) to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		

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COMMUNICATION SERVICES TAX: RSA: 82-A

CH 9, Laws of 1990 repealed RSA 82 and enacted RSA 82-A, effective 4/1/90, the Communications Services Tax. All real estate not taxed by RSA 82-A can be taxed at the local level.
 Current Due Date: The 15th day of each month covering the prior month's sales.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 101	Communication service retailers with sales in excess of \$10,000, 3% with a surtax of 66 2/3%	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.
1991	7/1/91	CH 354:13	Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93	No change
1993	7/1/93	CH 350:37	5.5% for the period beginning 7/1/93 and ending 6/30/95	No change
1995	7/1/01	CH 96:2	5.5% for the period beginning 7/1/95 and ending 6/30/97	No change
1997	7/1/97	CH 130:2	5.5% for the biennium ending 6/30/99	
1997		CH 351:35	Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated	No change
1997		CH 351:36 CH 351:37	Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the nearness multiple of \$.05 except that, where the tax is midway.	
2001	7/1/01	CH 158	Tax shall be 7% for period beginning 7/1/01 and ending 6/30/03	No change
2002	7/1/02	CH 219	Amendment to RSA 82-A:1 imposes tax to source mobile telecommunications services determined under P.L. 106-252 to be the place of primary use	No change
2003	7/1/03	CH 319 82-A 3,4 See 39,40	Intrastate Communications Services Tax Intrastate Communications Services Tax	7% Rate Imposed 7% Rate Changed
2004	7/1/04	CH 111 See 1-7	Amends def of gross charge service address paid calling server Special rules for private communication server place of primary use	Interstate still 7%
2005	7/1/05	CH 190	Unbundling services to apply CST Adds audits of retailers of enhanced 911 services surcharge	
2005	7/14/05	CH 251	Adds examinations of telephone Co. records, 911 charges Adds appeals of 911 charges.	
2006	No change			
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07	
2008	No change			
2009	No change			
2010	No change			
2011	No change			

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COMMUTERS INCOME TAX: 77-B DECLARED UNCONSTITUTIONAL 1975

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1970		CH 20	Enacted RSA 77-B. The tax was found unconstitutional in <u>Austin v. New Hampshire</u> , 420 U.S. 656, 95 Sect. 1191, 43 L.Ed.2d 530 (1975)	4% of income derived outside of NH
1975			Declared Unconstitutional	

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ELECTRICITY CONSUMPTION TAX: RSA 83-E

[An act repealing the Franchise Tax on Electrical Utilities and replacing it with a tax on Electricity Consumption]

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1997	5/1/01	CH 347 (HB 602)	All persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state Effective 30 days after PUC certified (5/1/01) Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electric utility deregulation is implemented	A tax is imposed on the consumption in this state of electrical energy at the rate of \$.00055 per kilowatt-hour.
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			

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ESTATE TAX: RSA 87

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.

For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1931		CH 125:1	A resident decedent's estate, which has a total gross estate of \$600,000 or more and files a federal Form 706, must file with NH. A non-resident decedent's estate, which has real estate in NH and files a federal Form 706, must file with NH.	The amount of the federal credit taken for state death taxes paid is what is sent to NH
1995	8/18/95	CH 246	Apportionment of credit between states and report of federal changes	No change
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			

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EXCAVATION TAX: RSA 72-B:3-11, & 13-17

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1997	7/29/97	CH 219	A \$.02 per cubic yard of material charge on earth taken from a "taxable excavation" A notice of Intent to Excavate will have to be filed with the municipal assessing official. After the operation is complete or no later than 4/15 of each year a Report of Excavated Material must be filed with the municipality and DRA	\$.02 per cubic yard assessed at the time of excavation by the local assessing official within 30 days after receipt of a report of excavated material
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			

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EXCAVATION ACTIVITY TAX: RSA 72-B:1,2,12 & 13-17

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1997	1/1/98	CH 219	The tax is imposed on the pit area and shall be determined as of 4/1 each year, which is the area from which the earth has been excavated. Owner must provide this information annually to their local assessing official so they can calculate the size of the pit area. Provided however, that this paragraph shall not apply to any excavation which ceased commercially useful operation prior to 8/24/77	Based on size of pit area
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			

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FRANCHISE TAX: (Electric) RSA 83-C REPEALED 2001

Current Due Date: March 15th

CH 5 Laws of 1958 - 4% of the income such utility derives from the exercise of such franchise in this state during the calendar of assessment. In 1991 the Franchise Tax was included with the Railroad Tax and Public Utilities Tax under Chapter 83. It then was removed in 1931 to Chapter 84 as a Franchise Tax on its own.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING REQUIREMENTS AND PAYMENT	TAX RATE	ESTIMATE PAYMENTS
1959	1/1/60	CH 86:2	RSA 83-A Franchise Tax was repealed		None
1983	7/1/83	CH 469:100	RSA 83-B Franchise Tax was repealed	9% of the net utility operating income	None
	7/1/83	CH 469:98	Enacted the present RSA 83-C. Public utilities engaged in the manufacture, generation, distribution, transmission or sale of gas or electricity pursuant to franchises granted by this state	1%	25% due on the fifteenth day of the 4th, 6th, 9th and 12th months.
1991	7/1/91	CH 354:4	Removed "electricity" from the language	No change	No change
1993	4/16/93	CH 49:2	Reinserted "electricity" into the language	No change	No change
1994	6/2/94	CH 263: 1, 2	Removed "Gas" from the language	No change	No change
1997	7/1/97	CH 347	Repealed 5/1/01 Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electricity utility deregulation is implemented		
2001			Repealed		

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GAMBLING WINNINGS TAX: RSA 77:38-50 - REPEALED 2011

Current Due Date: April 15th

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
2009	7/1/09	CH 144:249-253	Enacted this tax. The New Hampshire Gambling Tax is a 10% tax on any and all gambling winnings. RSA 77:38, III defines "gambling winnings" as winnings from lotteries and games of chance including, but not limited to bingo, slot machines, keno, poker tournaments, and any other gambling winnings subject to federal income tax withholding.	
2010	7/23/10	CH 371	Amends RSA 77:41, II exempting the gambling tax on gambling winnings won prior to 1/1/1999 and distributed in annuity payments.	
2011	5/23/11	CH 47	Repealed. Applicable to all gambling winnings received <u>on or after May 23, 2011</u> .	

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INTEREST AND DIVIDENDS TAX: RSA 77

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
	Prior to 1923, an intangibles tax was levied by the local assessing officials. The due date was May 1st.			
1923		CH 65:1	Enacted this tax. Exempted interest income from NH banks to prevent double taxation, as these monies are already taxed under RSA 84. \$600 of individual income	None
1955 to 6/30/77	1/1/56	CH 309:1	4.25% Annotation: Opinion of the Justices (1955) 99 NH 515, 112 A2d, 46, affirmed how the tax was being assessed; but allowed the Legislature to set a fixed rate.	None
7/1/1977		CH 561:1 CH 561:2	5% Added an additional \$600 exemption for elderly, blind or handicapped persons	None
1977	6/21/77	CH 251:1	Expanded exemption to interest from deposits in Vermont banks	None
1981	9/1/81	CH 314:1 CH 314:3 CH 314:4 CH 314:6	Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped Allowed married taxpayers to file joint returns; with a filing threshold of \$2,400 Amended RSA 77:18 and made the returns due on or before the first day of the 5th month following the expiration of the tax year. 5%	None
1983	12/31/83	CH 469:93 CH 469:93 III(a) CH 469:95	Established due date of return on or before the 15th day of the 4th month following the expiration of the tax year Effective for the first year ending after 12/31/83 Transition year - estimated taxes are to be paid as follows: 12½% of the estimated tax is due 4th month, 12½% the 6th month, 12½% 9th month and 12½% the 12th month.	1/4 due on 4th, 6th, 9th, and 12th months.
1986		CH 197:1	Joint filers with less than \$2,400 from NH and Vermont banks or credit unions are not taxable	No change

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INTEREST AND DIVIDENDS TAX: RSA 77 (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
1995	Effective for taxable periods on or after 1/1/95	CH 188:2 CH 188:4 CH 188:5 CH 160:1	Increased to \$2,400 exemption for individuals, partnerships, LLC, associations, trusts & fiduciaries. Repealed RSA 77:4a relative to the taxability of interest from deposits in VT banks	Amends RSA 77:18 1/4 due on 4th, 6th, 9th, and 12th months Calendar year taxpayers, final 1/4 due January instead of December
1998	7/1/98	CH 163 CH 163:8	Allows deduction from taxable I&D income an amount equal to any cash distribution made to a QICC. Also requires recapture of a previously taken deduction relating to distribution or return of capital within 3 taxable periods after the taxable period is which it was deducted. Effective to taxable periods ending after 6/30/98 Repeal RSA 77-A:2-c relative to the tax on Qualified Venture Capital Fund	
2002	1/1/04	CH 45	Increases the threshold annual tax liability amount for which quarterly payments of estimated interest and dividends tax are required from \$200 to \$500	No change
2003	7/1/03	CH 64 Section 1	I&D from funds invested in college tuition savings plan not taxed	
2004	5/24/04	CH 143	QIC transition RSA's in effect as enacted prior to effective date for qualified QIC who submits valid election prior to 5/24/04	
2005	No change			
2006	No change			
2007	8/17/07	CH 152:1	Taxpayer records added RSA 77:37	
2008	No change			
2009	Apply to t/p ending on or after 12/31/09	CH 144:275	RSA 77:1-a, New definitions of accumulated profits and dividends	
2009		CH 144:276	RSA 77:3,I-b, Eliminates partnerships, LLCs, associations, and companies.	
2009		CH 144:277	RSA 77:4, III, Dividends other than stock or changes in ownership of entity not evidenced through actual distributions.	
2009		CH 144:278	Repeal RSA 77:14, Tax of partnerships and LLCs Repeal RSA 77:15, Tax of partners and members Repeal RSA 77:16, Tax of out of state partnerships and LLCs Repeal RSA 77:17, Re to 77:14-16	
2010	1/1/11	CH 324:5	Amends RSA 77:11 deleting a provision subjecting certain income accumulated in trust for the benefit of unborn or unascertained persons to taxation	

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INTEREST AND DIVIDENDS TAX: RSA 77 (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
2010	7/1/10	CH 1:50-54	Repeals CH 144, Laws of 2009 that made distributions from limited liability companies, partnerships and associations with non-transferable shares subject to the Interest and Dividends Tax. The repeal is effective for taxable periods ending on or after December 31, 2010.	
2011	6/14/11	CH 181:4 CH 181:5	For taxable periods beginning on or after January 1, 2011 and also taxable periods ending before January 1, 2011 if the taxable period is subject to assessment of tax and appeal under RSA 21-J:28-b. RSA 77:4,V, amounts reported and taxed federally as interest or dividends to a holder of an ownership interest in a Qualified Investment Company (QIC), a mutual fund, or a unit investment trust are taxable under the Interest and Dividends Tax. RSA 77:4-d,I, amounts accruing to the holder of an ownership interest in a QIC or a mutual fund, or investment income earned or distributions received by the holder of an ownership interest in a unit investment trust, which QIC, mutual fund, or unit investment trust invests solely in New Hampshire tax-exempt tax anticipation notes, bond anticipation notes, and other instruments exempt under New Hampshire law are not treated as interest or dividend income for Interest and Dividend Tax purposes. RSA 77:4-d,II, amounts reported and taxed federally as capital gains to the holder of an ownership interest in a QIC, a mutual fund, or a unit investment trust are not treated as interest or dividend income for Interest and Dividend Tax purposes.	
2011	6/25/11	CH 207:4	For taxable periods beginning on or after January 1, 2011, excess compensation determined by an audit of the Department shall not be considered a dividend under RSA chp. 77, unless such determination is accepted by the Internal Revenue Service.	

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LEGACY & SUCCESSION TAX : RSA 86

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.

For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATES
1905				8.50%
			RSA 86, first enacted in 1905, as far as can be determined, it was enacted at 8½% Executors or administrators of every estate subject to tax under this chapter. A tax liability occurs when a bequest, joint transfer, or the rest and residue is granted to a taxable legatee such as, but not limited to brothers, sisters, aunts, uncles, cousins, friends and neighbors.	
1965		CH 65:1		Increased the rate to 10%
1970		CH 5:4		Increased the rate to 15%
1977	6/30/97	CH 467	Amended 86:6 I to read: All property within the jurisdiction of the state, real or personal and any interest therein, belonging to domiciliaries of the state. Amended 86:6 II to include the decedent's share of a homestead, which for a period of one year immediately preceding the date of death of the decedent, was jointly owned and occupied as a place of residence by the decedent and by the brother or sister or both, shall be exempt from the tax if said homestead passes to or for the use of said brother or sister.	
1991	7/31/91	CH 348	Significantly restructured how this tax is administered, resulting in extensive redesign of the tax forms	Increased the rate to 18%
1991	7/2/91	CH 353:1		
1995	7/1/95	CH 250:6	RSA 86:21 amended, effective 7/1/95 requiring executors, administrators and trustees to file an inventory with Probate and DRA	
1995	7/1/95	CH 250	Clarifications on adopted or step children, allowed compensation and deductions, reports of trusts...	No change
1997	7/1/97	CH 128	If a return is not filed within 9 months, penalties shall not accrue as of the date an estimated tax payment is made of a least 90% of the tax due	
2001	1/1/03	CH 158	Repeal RSA 86:6, relative to taxable property under and tax rate of the legacies and successions tax, is repealed. This act shall apply only to estates established as the result of deaths on or after January 1, 2003.	
2004	1/1/05	CH 99 Section 3	Change reference from Natural Parent to Birth Parent	
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			

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LEGACY & SUCCESSION TAX : RSA 86 (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATES
2010	No change			
2011	No change			

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MEALS AND ROOMS (RENTALS) TAX: RSA 78-A

Current Due Date: The 15th day of each month covering the prior month's tax collections

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
1967	8/19/67 - rate 7/7/67 - language	CH 213	Enacted RSA 78-A Meals & Rooms Tax for sales over \$.25. Every operator who sells taxable meals or rents rooms is required to file a monthly return even though no tax may be due unless granted permission by the department to file other than on a monthly basis.	5%	1%
1969	7/1/69	CH 287:14 CH 287:15	Established a threshold, starting at \$.01 for a charge between \$.16 & \$.25.	5%	3% if remitted before 11th day 2% if remitted before 11th & 20th day; and 1% if remitted between the 21st & the last day of the month.
1977	7/1/77	CH 330:1	No change	Increased to 6%	No change
1981	10/1/81 7/1/81	CH 568:150 CH 569:23	Threshold changed to start at \$.01 for a charge between \$.14 & \$.25.	Increased to 7%	Repealed commissions, ending with 2nd quarter of 1981
1982 Special Session	7/1/82	CH 42:93	No change	7%	Reinstate commission at 3% starting with the 2nd quarter of 1982
1983	7/1/83	CH 226:1	Threshold changed to start at \$.02 for a charge between \$.36 & \$.38	7%	3%
1990	4/1/90	CH 8 CH 8:1	Threshold changed to start at \$.03 for a charge between \$.36 & \$.37	Set a tax rate of 8% for the period 4/1/90 to 6/30/91	3%
1991	7/1/91	CH 354:12	No change	Reinstate temporary rate of 8% for the period 7/1/91 to 6/30/93	3%
1993	7/1/93	CH 350:36	No change	Reinstate temporary rate of 8% for the period 7/1/93 to 6/30/95	3%
1995	7/1/95	CH 45	No change in threshold LLCs are liable for the tax as property lien	Reinstate temporary rate of 8% for biennium beginning 7/1/95 and ending 6/30/97	No change
1995	7/2/1995 7/1/95	CH 80 CH96:1	Reinstated the exemption for hospitals		
1996	7/1/96	CH 53	Clarified taxation of gratuities	No change	No change
1997	7/1/97	CH 132	Established Electronic Data Submission (Electronic Funds Transfer)	Reinstate temporary rate of 8% for period beginning 7/1/97 and ending 6/30/99	No change
1998	7/1/98	CH 383	RSA 78-A:8 eff 7/1/98 amended to allow any M&R operator to choose not to file and pay electronically		No change

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MEALS AND ROOMS (RENTALS) TAX: RSA 78-A (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
1999	7/1/99	CH 17	RSA 78-A - The rental of motor vehicles designed to transport persons or property on public highways will be subject to the 8% tax	8% tax on the gross rental receipts from rentals of MV became permanent	
2002	5/1/02	CH 232	Clarification of gratuity charge exception. Method of allocating items not customarily associated with the purchase of a taxable room or taxable meal	No change	No change
2003	7/1/03	CH 61 CH 231	If non-profit organization, other than education institutes, selling meals requires liquor license for 3 or less days per year, meals are taxable.		
		CH 249	Gratuities not taxable under certain conditions		
2004	7/1/04	CH 257	Reference to Office of State Planning & Energy programs name change		
2005	No change				
2006	No change				
2007	7/1/07	CH 147:1 CH 17:1	Penalty under 21:J:39 Tax in MV rentals exemption		
2008	No change				
2009	7/1/09	CH 144:4 CH 144:5	RSA 78-A:6 RSA 78-A:3,III, To include campsites	Increase from 8 to 9% 9%	
2009	6/30/09	CH 144:6	RSA 78-A:26 I (a), General fund	3.15% net income to DRED	
2009	6/30/09	CH 144:7	RSA 78-A:26 I (a) Special fund	Receives 3.15	
2009	7/1/09	CH 144:8	RSA-A: 26 I & II, Distribution to municipalities until 6/30/2011 at no more that 2009 level		
2009	1/10/10	CH 144:269	RSA 78-A:8-b, I-a, \$5000 bond to secure tax on I&P deed		
2009	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10	CH 6	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		
2010	1/17/10	CH 48	RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV.		
2010	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2010	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		

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MEALS AND ROOMS (RENTALS) TAX: RSA 78-A (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
2011	7/1/11	CH 224:1,2 CH 224:316	RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26, I(a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for an Meals & Rentals Operator's License.		

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MEDICAID ENHANCEMENT TAX: RSA 84-A

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
1991	6/20/91	CH 299	Medicaid Enhancement Tax enacted RSA 84-A. This tax was designed to be paid by <u>electronic transfer</u> to the State Treasurer	8% of gross patient services revenue
1991	11/12/91	CH 390	Supplemental Medicaid Tax enacted RSA 84-B	Imposed on medical patient discharges in the amount of \$250 M, times the number of Medicaid patient discharges of each hospital for the same period during each hospital's fiscal year ending during the first full calendar year preceding the taxable period.
1993	7/1/93	CH 4:16	Supplemental Medicaid Tax repealed RSA 84-B	
1995	5/10/95	CH 80	Setting the rate on or before 4/1 preceding the first fiscal year of the biennium, the rate of tax for the period beginning 7/1/95 and ending 6/30/97	6% upon the gross patient services revenue of every hospital
1999				6% of gross patient services revenue
2003	7/1/03	CH 319		Impose 6% upon gross patient services revenue
2004	7/1/05	CH 260		Impose 6% upon gross patient services revenue
2005	No change			
2006	No change			
2007	7/1/07	CH 263:50		Impose tax of 5.5%
2008	No change			
2009	No change			
2010	7/1/10	CH 1:12	Amends RSA 84-A:3, II-a, tax due no later than the 15th day of the 4th month of the taxable period.	No change
2011	7/1/11	CH 224:34 CH 224:38-40	Transfers the authority for the Medicaid Enhancement Tax Account from the DHHS to the DRA. Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a In addition, paragraphs I and II of RSA 84-A:3, as they were applied in 1991 and 1992, were declared null and void.	No change

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NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX: RSA 89

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death
For decedents who died on or after 9/1/91, 9 months from the date of death

SESSION YEAR	FILING REQUIREMENTS	TAX RATE
1921	CH 70, Laws of 1921 - A non-resident decedent's estate owning tangible personal property in NH must file	2%
2005	No change	
2006	No change	
2007	No change	
2008	No change	
2009	No change	
2010	No change	
2011	No change	

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NURSING FACILITY QUALITY ASSESSMENT TAX: RSA 84-C

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue	6% of net patient services revenue
2005	No change			
2006	No change			
2007	7/1/07	CH 263:51		5.5% of net patient services revenue
2008	No change			
2009	No change			
2010	8/13/10	CH 152:1	Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000.	
2010	8/13/10	CH 152:5	Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due.	
2011	7/1/11	CH 224:46-48	Provides a contingency for the biennium ending June 30, 2013, that no Nursing Facility Quality Assessment (NFQA) shall be assessed and no return shall be required. For the biennium ending June 30, 2013, 25% of the receipts from the NFQA and the ICF Quality Assessment shall be deposited as restricted revenue in accounts of the DHHS. The assessment period beginning April 1st shall be April 1 to May 31, 2011; the returns shall be filed on or before June 27, 2011; the remainder of the assessment period (June 1 - June 30, 2011) shall be carried out as would otherwise have been, except that the returns filed in July, 2011 shall only cover the period June 1- June 30, 2011.	No change

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NUCLEAR STATION PROPERTY TAX : RSA 83-D REPEALED 1999

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
1991	7/1/91	CH 354:1	Enacted RSA 83-D, and amended RSA 83-C to remove electric companies	For taxable periods ending <u>before</u> 1/1/93, 0.64 percent of valuation as of April 1. For taxable period ending 12/31/93, 0.491 percent of valuation as of April 1. For taxable periods ending after 12/31/94, 0.25 percent of valuation as of April 1.
1992	5/19/92	CH 13:10	Repealed relative to the administration of the tax on nuclear station property	
1993	For taxable periods ending before 1/1/93 For taxable periods ending 12/31/93 For taxable periods ending 12/31/94	CH 49:4	A tax is imposed upon the value of nuclear station property A tax is imposed upon the value of nuclear station property A tax is imposed upon the value of nuclear station property	.64% of valuation, to be assessed annually as of 4/1 .491% of valuation, to be assessed as of 4/1/93 .491% of valuation, to be assessed as of 4/1/94. For taxable periods ending after 12/31/94 a tax is imposed upon the value of
1993	1/1/93	CH 83-D:4		Valuation - for the purposes of the tax assessed prior to 4/1/93, the Commissioner of DRA shall determine the valuation of nuclear station property using the standard estimate pursuant to RSA 75:1. For purposes of the tax imposed by this chapter assessed as of 4/1/93 and for every year thereafter, the valuation of nuclear property shall be \$3,000,000,000.
1999	4/1/99	CH 17	The Nuclear Station Property Tax is repealed eff. 4/1/99	Subject to the utility property tax

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REAL ESTATE TRANSFER TAX: RSA 78-B

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	MINIMUM PAYMENT
			This was a Federal Tax \$1.10 per \$1,000 , or fraction thereof, assessed to buyer only.	None
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B, with a rate of \$0.10 per \$100 , or fraction thereof, assessed to buyer only.	If the transfer was less than \$100. Not tax was due.
7/1/72-9/11/77			\$0.15 per \$100 , or fraction thereof, assessed to buyer only	None
9/12/77-6/30/81	9/12/77	CH 495	\$0.25 per \$100 , or fraction thereof, assessed to buyer only.	Established Minimum Tax of \$10
7/1/81-6/30/83	7/1/81	CH 568:152,I	\$0.25 per \$100 , or fraction thereof, <u>assessed to both the buyer and seller.</u>	\$10 to both buyer and seller
1983	7/1/83	CH 469:97	For the biennium ending 6/30/85 \$0.50 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller.</u>	\$20 to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:I	For the biennium ending 6/30/87 of \$0.375 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller.</u>	\$15 to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:I	For the biennium ending 6/30/89 of \$0.35 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u>	\$14 to both buyer and seller
1989	1/1/90	CH 416	Changed permanent rate from \$0.25 to \$0.35 , and set rate for the biennium ending 6/30/91 of \$0.475 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u> (See 4/1/90 change to the tax rate per CH 2, below)	\$19 to both buyer and seller
1990	2/20/90	CH 2	For the biennium beginning 4/1/90 and ending 6/30/91 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u>	\$21 to both buyer and seller
7/1/91-6/30/93	7/1/91	CH 354:11	For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u>	\$21 to both buyer and seller

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REAL ESTATE TRANSFER TAX: RSA 78-B

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	MINIMUM PAYMENT
1994	7/1/93	CH 350:38	For the biennium ending 6/30/95 of \$0.50 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller</u>	Minimum tax of \$20 to both buyer and seller
1994	7/1/93	CH 325	Established the real estate transfer questionnaire.	
1995	7/1/95	CH 96:3	For the biennium ending 6/30/97 of \$0.50 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u>	Minimum tax of \$20 to both buyer and seller
1997	7/1/97	CH 130:3	For the period beginning 7/1/97 and ending 6/30/99, the tax is \$0.50 per \$100 or fractional part thereof <u>assessed to both buyer and seller</u>	Minimum tax of \$20 to both buyer and seller
1998	7/18/98	CH 91	Require the filing of a questionnaire with DRA <u>and</u> the local assessor or selectmen.	
6/20/1905	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.	
1999	7/1/99	CH 17	Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration.	This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40.
2001	7/1/01	CH 158	Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2	
2004	7/1/04	CH 195	Manufactured housing real estate transfer tax	
2005	7/1/05	CH 177	Gave tax amnesty to P&I	12/1/05-2/15/06 due by unpaid on or before 7/1/06
2005	7/9/05	CH 31	Added procedure for Assessment or refund of tax	
2006	7/1/06	CH 149:1 CH 149:1 CH 219:1	1-aV V1 2 XIX - new	Definition of "sale, granting and transfer" A "real estate holding company" Exempts certain transfer between charitable organizations

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REAL ESTATE TRANSFER TAX: RSA 78-B

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	MINIMUM PAYMENT
2007	7/1/07	CH 263:46 & 48	8 1V 46 added / 48 repealed	46 - Comm. Heritage Inv. Program. Surcharge admin
2007	8/17/07	CH 146 1V	2 XIX repealed	Repealed
2008	No change			
2009	No change			
2010	No change			
2011	8/13/11	CH 179	Requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-57-P and Form CD-57-S) with the Department.	

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SAVINGS BANK TAX: RSA 84 REPEALED 1993

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
1923		CH 22	RSA 84 appears to have been first enacted by	
1935			Since 1935, it was based upon Capital Stock value, plus interest, Dividends, and other divided profits for the 12 months preceding April 1st, less \$10,000, multiplied by 1%	
1961	3/31/62	CH 249:2	Repealed 84:8 - 84:16, Savings Banks, Trust Companies, Building and Loan associations, etc. Added 84:16 a-e	
1989	6/18/89	CH 50	Amended 84:16 - b, c & d	Established a Declaration of Estimated Tax, with payment of 1/4 of the estimated tax to be made on 6/15, 9/15, 12/15 and 3/15
1993	7/1/93	CH 350:41,IV	Repealed RSA 84. The banks are now paying the BET and included in their enterprise base is the interest, which they pay to depositors.	

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STATE EDUCATION PROPERTY TAX: RSA 76

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE
1999	4/1/99	CH 17 - RSA 76:3 is repealed and reenacted to read as follows: (see Tax Rate)	RSA 76:3 - An annual education property tax at the uniform rate of \$6.60 on each \$1,000 of the value of taxable property is hereby imposed on all persons and property taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F
2001	4/1/02	HB 170	Uniform rate of \$5.80 on each \$1,000 of the value of taxable property, except property subject to tax under RSA 82 and RSA 83-F
2003	7/1/05	CH 241	State wide enhanced education tax. Set rate to raise \$363,677,547
2004	7/1/04	CH 195	Tax rate \$3.24 on each \$1,000 value of taxable property
2005	7/1/05	CH 257:21,22	Constitutionally of law CH 96:1 Repealed RSA 198:40 & 49 and contingent applicability
2006	No change		
2007	No change		
2008	No change		
2009	7/1/09 7/1/09	CH 144:270 CH 144:285	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed
2010	6/14/10	CH 153	RSA 76:15-aa,I, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.
2011			????????????????

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TELEPHONE TAX (Property Tax) RSA 82

REPEALED 1990

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE
1911		RSA 82	Enacted
1990		CH 9:3	Tax was repealed by CH 9:3, Laws of 1990

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TIMBER TAX: RSA 79

SESSION YEAR	EFFECTIVE DATE	FILING THRESHOLD	CHAPTER	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1949		Forest Conservation and Taxation statute enacted.	CH 295:1	10% of stumpage value taxable at time of cutting	
1955		Addition of special aid to heavily timbered towns	RSA 79:20 and RSA 79:23 CH 287:1	12% of stumpage value	
1975		Repealed special aid to heavily timbered towns	CH 457:3	Effective 4/1/80. Tax rate returned to 10% of stumpage value	
1999		Current requirements for filing: All timber is taxable except as provided in RSA 79:1,II,b,1-5 and RSA 79:2		The normal yield tax shall be deposited into the general fund within the town the timber was cut.	
2003				Amend language no tax change	
2004				Intent to cut	
2005	No change				
2006	No change				
2007	No change				
2008	No change				
2009	No change				
2010	No change				
2011	No change				

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TOBACCO TAX: RSA 78 RSA 78, first enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE AND LICENSE FEES	
1939		RSA 78 CH 167:1	15%, based on the value at usual selling price of all Tobacco Products	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers.
1965		CH 132	Increased to 21%	RSA 78:9 establishes a discount rate, based on the volume of sales, as follows:
1967		CH 159	Increased to 30%	
1970		CH 5	Increased to 34%	2-3/8% sales from \$501,000 to \$1M
1971	7/1/71	CH 475	Increased to 42%	2% sales in excess of \$1M
1975	7/1/75	CH 466	Changed the flat rate of \$0.12 per package of 20 cigarettes; no tax on other tobacco products.	The above discounts are based on annual sales from July 1st through June 30th.
1983	7/1/83	CH 469:103	Increased to \$0.17 per package (to match the State of Vermont)	
1985	8/25/85	CH 396:1	Contingency plan to adjust the tax rate only if Vermont changed their tax rate.	
1986		CH 75:1	Rate fixed at \$0.17 per package of 20 cigarettes, and \$0.21 per package of 25 cigarettes.	
1989	7/1/89	CH 336:1	Rate fixed at \$0.21 per package of 20 cigarettes, and \$0.26½ per package of 25 cigarettes, and proportional to packages of more or less.	
1990	2/20/90	CH 5:1	Increased to \$0.25 per package of 20 cigarettes, and \$0.31¼ per package of 25 cigarettes.	
1991	7/1/91	CH 292	Enacted a Smokeless Tobacco Tax, with a rate "...proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." This is a rate that must be periodically calculated by the Collection Division.	
1993	1/1/94	CH 114	Restructured licensing process so the license will expire in each even-numbered year (good for two years), with prices as follows: Manufacturer \$100 Wholesalers \$250 Sub-jobber \$150 Vending Machine Operator \$70 Retailer \$ 10 Vending Machine \$10	
1995	8/18/95	CH 259:2	Enacted a prohibition against the sale or distribution to persons under 18 years of age; anyone not complying is guilty of a violation with a fine of \$100 for each offense. Also enacted restrictions on sale of tobacco products through vending machines.	
1997	1/1/97	CH 351:57	Increased the tax rate from \$0.25 to \$0.37.	

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TOBACCO TAX: RSA 78 RSA 78, first enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE AND LICENSE FEES
1997	1/1/98	CH 338:2 CH 338:7	Added license fees for tobacco samplers and for each vending machine location. Enacted further restrictions on sale of tobacco products through vending machines.
1999		CH 351:57	Increased the rate of tobacco to \$0.52 per pack of 20 not to include cigars, pipe tobacco and loose tobacco.
2003	7/1/03	CH 152	Rate \$0.52 per pack. 19% tax on tobacco other than cigarettes.
		CH 319	Tax stamps discount removed. Repealed comp for collecting tax.
2005	7/1/05	CH 177	Added "loose tobacco" to definition of tobacco products. Increased tax from \$0.52 to \$0.80 Inventory submitted as of 20 days of effective date.
2006	No change		
2007	7/1/07	CH 263	1.08 tax imposed
2008	No change		
2009	7/1/09	CH 144:2 (HB 2) CH 144:3 CH 144:177 CH 144:178 CH 144:179 CH 144:257	RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78 RSA 78:2, Inventory RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars RSA 78:1 XX, Adds definition of premium cigars RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars RSA:32, Amount changed from \$0.37 to \$1.00
2010	6/10/10	CH 1:45	RSA 78:7-c, rate increase from 48.59% to 65.03% of wholesale price. No tax on premium cigars.
2011	6/27/11	CH 27	RSA 78:12, substituting the word "return" for the word "report."
2011	7/1/11	CH 224:377-381	RSA 78:7, \$0.10 decrease in tax from \$1.78 to \$1.68 RSA 78:7-c, decrease in tax from 65.03% to 48% of wholesale price. Contingency for decrease in tax to remain - if the DRA reports that the amount of Tobacco Tax revenue received for July 1, 2011 through June 30, 2013 was equal to or above the amount received for the period of July 1, 2009 through June 30, 2011, then the Tobacco Tax rates shall remain at the decreased rates.

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UTILITIES: (Railroads) RSA 82

This tax is handled basically the same as the telephone tax was handled before the enactment of the Communications Services Tax.

The Department appraises the entire company to determine the "Current Market Value" of the company. A portion of this value is then allocated to the state, based on the original cost of investment in NH compared to the original cost of investment everywhere. The result is the "Market Value in NH". From this value, the amount taxable at the local level is deducted by comparing the total original cost of land and buildings at the local level, to the total original cost in NH. This result is the "Market Value Taxable at the state level (the items taxable at the state level would include lines poles switching equipment...). This value must be reduced to the average level of assessment in the state (for 1989 it was 63%). Then the "Average State Tax Rate is applied to calculate the taxes due in NH.

EX. MARKET VALUE OF ENTIRE COMPANY=	1,000,000
ORIGINAL COST IN NH =	50,000
ORIGINAL COST EVERYWHERE =	2,000,000
ALLOCATION FACTOR FOR NH = (50,000/2,000,000) =.025	
MARKET VALUE IN NH = (1,000,000 X .025) =	25,000
ORIGINAL COST TAXABLE AT THE LOCAL LEVEL =	20,000
ORIGINAL COST IN NH =	50,000
ALLOCATION FACTOR FOR STATE PORTION = (1-(20,000/50,000)) = 60%	
MARKET VALUE IN NH	50,000
X STATE PORTION FACTOR - 60%	
= MARKET VALUE TAXABLE AT STATE LEVEL	30,000
MARKET VALUE TAXABLE AT STATE LEVEL	30,000
X STATE RATIO (AVERAGE LEVEL OF ASSESSMENT) - 63%	
= ASSESSED VALUE	18,900
X AVERAGE STATE TAX RATE (PER THOUSAND) \$24.87	
= TAXES DUE THE STATE	\$470.03

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
2005	7/1/05	CH Law 93		
2006	No change			
2007	No change			
2008	No change			
2009	No change			

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UTILITIES: (Railroads) RSA 82 (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
2010	7/1/10	CH 60	Makes various changes to RSA 82 relative to the definitions and procedures relating to the Railroad Tax. (Market value versus	
2011	No change			

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UTILITY PROPERTY TAX: 83-F

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE & PAYMENTS	ESTIMATES
1999		CH 17	RSA 83-F was adopted	The rate is \$6.60 per \$1,000 of value of utility property. On December 1st of each year the DRA will determine the value of utility property as of the previous April 1st.	Due on 7/1/, 9/15 and 12/15, for the first year estimates shall be in the amount of one-third of the estimated tax.
2003	7/1/04	CH 241			
2004	7/1/04	CH 200			Exempt from enhanced statewide education tax.
2005	7/1/05	CH 93:4,1,23		Determine value Appeals payments and tax notice Repealed public hearings	
2006	No change				
2007	8/24/07	CH 216:2	5 VII & VIII added	Info filing penalties Change of ownership	
2008	No change				
2009	No change				
2010	8/27/10	CH 219:2	RSA 83-F:3 amended to require utility property to be appraised at market value using generally accepted appraisal methods and techniques and to require the Commissioner to hold one annual public hearing prior to performing assessments for valuation of utility property of regulated public utilities.		
2010	8/27/10	CH 219:3	RSA 83-F:5, VIII amended to require a taxpayer acquiring utility property or assets to notify the Commissioner, in writing, no later than 30 days subsequent to the sale or transfer of the utility's property or asset.		
2011	7/1/11	CH 59	RSA 83-F:1, V amended to exclude from the definition of "utility property" anything that does not go into the stream of commerce.		