



GOLD STANDARD



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JOINT SESSION - WEDNESDAY, JUNE 1, 2016

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SB 239, relative to application of the Internal Revenue Code to provisions of the business profits tax.

SB 239

Committee of Conference:

PRO-LIBERTY: This bill better aligns NH capital expense deductions with federal provisions.

- NH currently allows only up to \$25K in deductions for capital expenses in the first year. This bill increases the state limit to more closely align with IRS rules simplifying compliance costs.
- At least 37 other states already allow deductions over \$100K, and 33 allow deductions up to \$500K (<http://taxfoundation.org/>).
- While the long term impact of this bill is largely revenue neutral, allowing business to more fully deduct capital expenses in the year they are made increases the probability of capital investment and growth in NH.
- NH legislators should work to make NH business friendly, rather than driving them away with excessive taxes.

Support C of C

SB 320, relative to non-academic surveys administered by a public school to its students.

SB 320

Committee of Conference:

PRO-LIBERTY: This bill protects the privacy of students and families.

- This compromise legislation requires parental consent for all non-academic surveys, except the youth risk behavior survey developed by the Centers for Disease Control and Prevention.
- The fact that some students may benefit from social programs does not justify ignoring privacy concerns and parents' right to direct their under-age children's education.
- There is a demonstrated need for this bill. Evidence was provided at the public hearing, showing that some existing surveys are neither anonymous nor optional.

Support C of C

SB 324, eliminating the land use board and requiring approval of federal land acquisitions by the governor and executive council.

SB 324

Committee of Conference:

PRO-LIBERTY: This bill updates a neglected state law, RSA 121 which provides oversight and regulation of certain federal land acquisitions.

- RSA 121 has been neglected for decades, ignoring the will of the General Court.
- This bill replaces obsolete language, assigning authority to the appropriate modern agency.
- The original law, and this update, place reasonable limits on certain federal land acquisitions. This is wise policy, as evidenced by the many problems now facing many western states.
- Although limits are set, under this bill, if the voters of a municipality wish to cede more of their landmass to the federal government, they can vote to do so.

Support C of C

SB 342-FN, relative to the sale or exchange of an interest in a business organization under the business profits tax.

SB 342

Committee of Conference:

PRO-LIBERTY: This bill changes NH law to prevent taxing business on phantom gains caused by exchange of assets that are not owned by the business.

**Support
C of C**

- Current NH law can be interpreted as imposing a business profits tax on LLCs or partnerships that have received no gain when one of the partners leaves and transfers ownership to another entity. We are the only state that does this.
- This means that current law unfairly discriminates between LLCs and corporations, and discourages small NH start-ups.

SB 391, relative to annulment of certain misdemeanor offenses and relative to the annulment of offenses occurring between May 14, 2014 and July 1, 2015.

SB 391

Committee of Conference:

PRO-LIBERTY: This bill reduces the waiting period for annulment of the record of arrest/conviction for simple marijuana possession from 3 years to 2 years.

**Support
C of C**

- This reduces the harm of our existing law by allowing a citizen who has harmed no-one to more quickly turn their life around and return to meaningful employment.
- The change retains the requirement of a decision by a judge allowing the facts of the case to be considered before an annulment is granted.

SB 498-FN, relative to penalties for possession of certain controlled drugs.

SB 498

Committee of Conference:

PRO-LIBERTY: This bill as amended would reduce possession of a small amount of marijuana to an unspecified misdemeanor subject to a fine of \$350.

**Support
C of C**

- This is a very small step in the right direction of recognizing that NH's current laws are not inline with the vast majority of NH residents who favor decriminalization of marijuana. A UNH/ WMUR poll released in July 2015 indicated that 72% of Granite Staters support decriminalizing marijuana. This bill as takes an incremental step toward reducing collateral damage done to people who use or experiment with marijuana by making first time possession charge a violation.
- While the bill is a small improvement over current law and thus should be supported the legislature should do far more to reform or eliminate laws governing the private acts of citizens.

SB 522-FN-A, making an appropriation to the office of professional licensure and certification for technology upgrades for the controlled drug prescription health and safety program, and relative to forfeiture of property.

SB 522

Committee of Conference:

PRO-LIBERTY: This bill protects the rights of NH residents to due process.

**Support
C of C**

- Civil asset forfeiture involves the taking of property from a person who has not been convicted, or often even charged, with a crime. This bill corrects the injustices in current law, and protects due process, by requiring a criminal conviction prior to forfeiture of assets, and clear and convincing evidence on the part of the state.
- This bill ensures that property is returned to innocent property owners in a timely manner, and that they have recourse when it is not.
- This bill greatly reduces perverse incentives and appearances of impropriety by providing that proceeds from asset forfeiture no longer flow directly to the government agencies pursuing the forfeiture.
- The NHLA is not taking a position in support of section 1 of the bill, appropriating money to the prescription monitoring program.

SB 523

SB 523-FN, relative to the controlled drug prescription health and safety program and establishing a commission to study requiring controlled drugs and controlled drug analogs to be provided in abuse-deterrent formulation.

Committee of Conference:

ANTI-LIBERTY: This bill puts the government between doctors and patients.

- Patients facing chronic pain already have enough trouble receiving effective treatment. This new mandate removes discretion from trained medical professionals and forces them to treat chronic pain patients as if they are drug seeking addicts.
- Legislators should be seeking to reduce the already costly and extensive interferences by government into medical care, not expand them.
- The provisions that allow for 'random' drug testing are too broad and could be interpreted as allowing the doctor to demand a drug test at any time. This would further disrupt the life and livelihood of a patient.

**Oppose
C of C**

HB 605, relative to mandatory minimum sentences.

Committee of Conference:

PRO-LIBERTY: This bill repeals mandatory minimum sentencing for specific crimes.

- Mandatory minimums remove discretion from the courts, often forcing judges to impose sentences far longer than are appropriate for the situation and the crime. Restoring discretion enables the Judiciary to perform its constitutional role.
- Reducing use of excessively long minimum sentences will help slow the growth of prison populations.

HB 605

**Support
C of C**

HB 606-FN-LOCAL, relative to costs for public records filed electronically.

Committee of Conference:

PRO-LIBERTY: This bill reduces fees for NH residents and makes government more accessible.

- This bill will encourage people to ask for electronic delivery of documents, reducing the costs of handling paperwork.
- Government should be accessible to everyone, not just those who can pay the fees.

HB 606

**Support
C of C**

HB 1193, relative to the wellness and primary prevention council and relative to certification of school nurses.

Committee of Conference:

ANTI-LIBERTY: This bill adds new certification requirements for school nurses.

- Current law already requires that a school nurse be a registered professional nurse currently licensed in New Hampshire. As amended by the committee, this bill dramatically expands the certification requirements for school nurses which will increase cost and deny employment to qualified nurses.
- The broad expansion in certification requirements are not appropriate for Committee of Conference changes as insufficient review has been provided to ensure that the changes are responsible. These change will drive a shortage in school nurses by creating artificial barriers to entry for qualified medical professionals putting our children at risk while simultaneously driving up costs.

**Oppose
C of C**

HB 1193

HB 1227, repealing provisions of law regulating Sunday business activities and relative to the consumption of liquor at sports complexes.

Committee of Conference:

PRO-LIBERTY: This bill removes an unnecessary prohibition on Sunday business activities.

- This bill repeals outdated laws prohibiting or regulating Sunday business activities and removes differing Sunday hours for bingo and games of chance.
- Existing laws banning business activities on Sundays are regularly and widely ignored, and do not align with common practices in the state.

HB 1227

**Support
C of C**

HB 1301, relative to the issuance of youth employment certificates.

Committee of Conference:

PRO-LIBERTY: This bill respects a parent's right to determine the satisfactory level of academic performance required for a youth certificate of employment.

- Current NH law puts an unfair hurdle in place for all non-public school students seeking employment by forcing public school superintendents and principals into a role of responsibility for students they do not know.
- According to a Harvard Graduate School of education report (<http://nrs.harvard.edu/urn-3:HUL.InstRepos:4740480>), teens who have good high school work experiences are more likely to be inspired to stay in school, graduate, and adopt ambitious goals.
- Existing law grants public school principals or superintendents the exclusive right to approve work certificates. Parents, however, better understand the full set of challenges that the student faces outside of the school.
- Current law effectively requires homeschoolers, charter school students or students attending private schools to seek permission from the local public school's principal/superintendent who has no connection to the student's school work and performance.

HB 1301

Support C of C

HB 1339, relative to the corporate governance annual disclosure act and relative to compensation of ski area employees.

Committee of Conference:

ANTI-LIBERTY: This bill increases the regulatory burden on business and carves out an exclusion to pay practice laws for a single industry segment.

- This bill requires annual reporting of an insurer or insurance groups corporate governance structure, policies and practices to permit the commissioner to gain and maintain an understanding of the insurers corporate governance framework.
- This bill increases overhead and burden on insurance companies which will invariably be passed on to consumers through higher insurance rates.
- This bill also carves out a special exception to existing law requiring that employees be paid for at least 2 hours of work for ski and snowboard instructional. Special case exclusions in the law are an indication that the law itself is flawed as it is unlikely that the legislature can be aware of all of the special conditions facing each employer. Piecemeal exclusions only serve to reduce the size of the constituency fighting the improper law without addressing the problems inherent in the law itself.

HB 1339

Oppose C of C

HB 1584-FN, relative to body-worn cameras for law enforcement officers.

Committee of Conference:

PRO-LIBERTY: This bill regulates the usage of Body-Worn Cameras by law enforcement.

- The use of BWCs as outlined in this bill will be a benefit to public safety, foster better interactions between police and members of the public, protect members of law enforcement, promote accountability and assist in investigations.
- BWCs protect both police and the citizens they interact with by providing objective evidence of encounters.
- Mandatory disclosure requirements protect civil rights and likely contribute to better behavior by all parties reducing the utilization of force.
- A 12 month study on the use of BWCs in Rialto, CA found use-of-force by officers wearing cameras fell by 59 percent and complaints against officers dropped by 87 percent compared to the previous year's totals.

HB 1584

Support C of C

HB 1590-FN-A-L, relative of taxation of short-term rentals.

Committee of Conference:

ANTI-LIBERTY: This bill expands state taxes and regulations.

- There is no minimum income threshold in this bill. This bill would require a homeowner who lets out a room for even a night or two to register as a "hotel operator", and display a "rooms and meals" tax ID.
- The emerging sharing economy has been a benefit to NH residents, and should be encouraged, not crushed by the state.
- If homeowners are required to register with the government in order to simply let a room for a day or two, many will give up on the idea entirely. This is often the effect of government mandates on informal trade, and on nascent businesses.

HB 1590

Oppose C of C

HB 1637-FN, relative to school attendance in towns with no public schools. The Senate acceded to the House bill as we amended it.

HB 1637

Committee of Conference:

PRO-LIBERTY: This bill allows students to be assigned to a public or private school if there is no public school for the child's grade in the child's resident district.

- Allows access to private schools for children in towns with no school building.
- Moves the education system in the direction of the free market by allowing both public and private schools to compete for the students.
- This bill would help 15 small districts across the state, not just Croydon. There are many more that would benefit from these options given declining student enrollment.
- The amendment is consistent with several NH Supreme Court opinions as well as existing state statute and the NH Constitution.

**Support
C of C**

HB 1656-FN, relative to exceptions to the real estate transfer tax.

HB 1656

Committee of Conference:

PRO-LIBERTY: This bill establishes exceptions from the real estate transfer tax for certain transfers of title related to changes in form of organization or made between the owners and the entity for no consideration.

- Eliminates a double tax on property owners transferring their property to themselves.
- Taxation of 'paper' real-estate transfers for which no true transfer is taking place improperly penalizes property owners who have non-material changes in organizational structure. This bill would prevent application of the real-estate transfer tax in cases where no true transfer is performed.

**Support
C of C**

HB 1660-FN-L, relative to appraisals of residential property, a residential owner option in a partial taking, and relocation, temporary housing, and legal expenses in eminent domain proceedings for gas pipelines; relative to intervention by the site evaluation committee in such proceedings; and relative to expenditures from the energy efficiency fund.

HB 1660

Committee of Conference:

PRO-LIBERTY: This bill helps protect property rights from eminent domain abuse. .

- Owners of residential properties being taken may require the taking of the entire property if so they will not be forced to live with the project being developed.
- This bill equalizes eminent domain with regard to gas pipelines as it relates to other utilities.
- It allows the owner of the property to select their own appraiser and have the costs of the appraisal paid for by the pipeline company.

**Support
C of C**