



NEW HAMPSHIRE LIBERTY ALLIANCE

# GOLD STANDARD

SB 273 NAY OTP/A  
 SB 274 YEA OTP  
 SB 280 YEA IS  
 SB 318 YEA OTP  
 SB 338 YEA ITL  
 SB 393 YEA OTP/A  
 SB 404 NAY OTP/A  
 SB 407 NAY OTP  
 SB 420 NAY OTP  
 SB 435 YEA OTP/A



NHLIBERTY.ORG

SENATE SESSION - THURSDAY, FEBRUARY 3, 2022

## SB 420, establishing an extraordinary need grant for schools.

Education: OTP 5-0

**ANTI-LIBERTY:** This bill increases state education spending by forcing state taxpayers to provide additional education subsidies beyond what is required for an adequate education.

- This bill would spend millions more unnecessarily on education at the expense of the taxpayer with no clear benefit or accountability.

**SB 420**

**NAY  
OTP**

## SB 273, relative to broadband infrastructure funding.

Finance: OTP/A 6-0

**ANTI-LIBERTY:** This bill, with the proposed committee amendment, elevates the urgency of financing broadband infrastructure bonds to the same level as spending on public defense or any military purpose in time of war.

- This bill makes the accrual of new debts to taxpayers far less obvious by including broadband infrastructure bonds in the list of expenses that a simple special town meeting may enact. For context, the only other expenses enjoying this privilege are the public defense or any military purpose in time of war.

**SB 273**

**NAY  
OTP/A**

## SB 274, relative to governmental construction contracts.

Finance: OTP 5-2

**PRO-LIBERTY:** This bill removes consideration of labor agreements from the process of selecting contractors, subcontractors, or offerers for government construction projects.

- This bill supports the right to work by preventing government contracts from being able to include labor agreement requirements.

**SB 274**

**YEA  
OTP**

## SB 280, relative to meetings of the state health assessment and health improvement plan advisory council and the therapeutic cannabis medical oversight board.

Health and Human Services: IS 5-0

**ANTI-LIBERTY:** This bill allows the state health assessment and health improvement plan advisory council and the therapeutic cannabis medical oversight board to meet remotely.

- Freedom of speech is inextricably tied to having the physical space to express that speech. This bill allows for public officials to have the ability to dodge public accountability and not allow for in-person confrontation and debate to take place. It also sets a dangerous precedent moving forward that will continue to hinder the ability of citizens to engage with their government in a public way. It is not a secret that the government was less accountable when people have been barred from physically attending public meetings due to the coronavirus situation.
- Additionally, this will likely have the downstream affect of denying attendance at public meetings to citizens who do not have access to a reliable Internet connection or sufficient hardware. It will also impact those who chose not to interact with these modes of communication and are therefore not "tech savvy". If this bill encouraged public meetings to have the option for people to have a virtual option in addition to meeting in a physical space, that would expand freedom of speech and expression. This bill, however, restricts the options that people have to attend public meetings and is therefore anti-free speech and anti-liberty in orientation.

**SB 280**

**YEA IS**

**SB 404, establishing a supplemental nutrition assistance program.**

**Health and Human Services: OTP/A 4-1**

**ANTI-LIBERTY: This bill establishes a supplemental nutrition assistance program outreach program.**

- This bill seeks to encourage more people to become dependent on federal money rather than empowering themselves to fund their own expenses or to seek assistance from private charities that are more than willing to provide relief in a non-coercive way. While this will not increase state taxes directly, it will still have an impact on federal tax rates and will funnel private funds that could have been better spent directly helping those in need.

**SB 404**

**NAY  
OTP/A**

**SB 407, relative to expanding Medicaid to include certain postpartum health care services and making an appropriation therefor.**

**Health and Human Services: OTP 5-0**

**ANTI-LIBERTY: This bill expands Medicaid.**

- This bill is a blatant expansion of entitlement spending. It takes by force from the taxpayer and subsidizes individuals who did not plan for or provide for the expenses incurred with having children.
- This is an expense that should not be borne by those who made responsible choices; instead those in need should seek the readily available charities for their assistance.
- This bill creates even more dependency on the state and unnecessarily increases the burden of the already heavily encumbered and coerced taxpayer.
- This bill is initially expected to accelerate spending by up to \$1 million per year in perpetuity.

**SB 407**

**NAY  
OTP**

**SB 393, relative to the use of restraints on pregnant women in the custody of a state or county correctional facility.**

**Judiciary: OTP/A 5-0**

**PRO-LIBERTY: This bill, with the proposed committee amendment, establishes procedures for the use of restraints on pregnant women in county or state correctional custody.**

- This bill seeks to affirm the concept that a stressful environment can have negative effects on a child when they are in the womb and that a child's life should not be jeopardized because of the mistakes of the mother. It also affirms the basic human dignity that should be granted to a woman when she is in that state. Even criminals deserve basic human decency including measures such as these.

**SB 393**

**YEA  
OTP/A**

**SB 318, extending the hours in which games of chance may be conducted.**

**Ways and Means: OTP 3-2**

**PRO-LIBERTY: This bill expands the hours during which games of chance may be conducted.**

- This bill extends the hours in which games of chance may be conducted, lessening an onerous restriction on those businesses that choose to engage in legal gambling.

**SB 318**

**YEA  
OTP**

**SB 338, enabling municipalities to adopt a municipal occupancy fee.**

**Ways and Means: ITL 4-1**

**ANTI-LIBERTY: This bill allows municipalities to add a new local occupancy tax.**

- This bill adds yet another tax to NH visitors, and will deter tourism in NH and hurt small businesses statewide that benefit from increased tourism.
- This bill will tax visitors for services that they will likely not use. Municipalities already have the ability to tax for the services they provide and do not need the ability to create new taxes.

**SB 338**

**YEA ITL**

**PRO-LIBERTY:** This bill, with the proposed committee amendment, would correct a 'bug' in the business profits tax that currently makes New Hampshire non-competitive with most (or all) other states.

**YEA  
OTP/A**

- Under current law, a business that derives profits from activity both inside and outside of New Hampshire must apportion those profits in a manner that attempts to fairly determine the fraction of profits that are associated with New Hampshire activity and thus subject to the NH business profits tax. Similarly, when a business has a net operating loss, the same apportionment is used to determine the impact of the loss. A portion of the losses may be carried forward to offset profits in future years until the loss is consumed or until 10 years have elapsed. However, under current law, the apportioning calculation gets applied both in the year when the loss occurred, and again in subsequent years as the loss is consumed — potentially dramatically reducing the ability to deduct losses.
- This bill would ensure that the apportioning calculation is only done once, preventing inadvertent reduction in loss calculation and ensuring that taxes are not collected on transient profits that are offset by losses.