



NEW HAMPSHIRE LIBERTY ALLIANCE

GOLD STANDARD

SB 230	NAY	OTP
SB 237	YEA	ITL
SB 249	YEA	OTP/A
SB 298	YEA	ITL
SB 304	YEA	ITL
SB 318	YEA	OTP
SB 319	NAY	OTP
SB 338	YEA	ITL
SB 422	NAY	OTP/A
SB 428	YEA	ITL
SB 432	YEA	ITL
SB 435	YEA	OTP/A
SB 451	YEA	ITL

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SENATE SESSION - WEDNESDAY, FEBRUARY 16, 2022

SB 249, prohibiting planning and zoning ordinances that prohibit short-term rentals.

Commerce: OTP/A 5-0

PRO-LIBERTY: This bill prohibits municipalities from adopting ordinances that ban short-term rentals.

- This bill protects rights of private property and entrepreneurship from undue local government interference.
- Banning short-term rentals does not increase the supply of affordable housing, it simply discourages new housing from being built.

SB 249

**YEA
OTP/A**

SB 428, establishing a scholarship fund for certain small businesses applying for loans from the capital access program administered by the New Hampshire business finance authority.

Commerce: ITL 3-2

ANTI-LIBERTY: This bill establishes a scholarship fund to cover costs for certain individual small business owners.

- This bill is a \$1 million annual 'social justice' giveaway to be paid for by the New Hampshire taxpayer.
- To be fair to all the taxpayers, reducing taxation and government interference in the creation of businesses in New Hampshire would be far more productive in encouraging small business creation and accelerating economic growth.

SB 428

YEA ITL

SB 451, establishing a New Hampshire innovation program in the department of business and economic affairs and making an annual appropriation therefor.

Commerce: ITL 3-2

ANTI-LIBERTY: This bill establishes a fund to increase government subsidies for certain companies located in New Hampshire.

- This bill creates a perennial \$5 million spending burden to the taxpayer with little guidance for how and to whom it is allocated.

SB 451

YEA ITL

SB 237, relative to participation in the education freedom account program.

Education: ITL 3-2

ANTI-LIBERTY: This bill attempts to disincentivize productive growth when participating in the Education Freedom program.

- This bill seeks by force of law to disincentivize families from growing their income if they choose to participate in the Education Freedom program.
- All taxpaying parents should have the freedom to apply their tax dollars to the educational programs and facilities of their choice with their own tax dollars.

SB 237

YEA ITL

SB 432, repealing the education freedom account program.

Education: ITL 3-2

ANTI-LIBERTY: This bill would end the Education Freedom program.

- The Education Freedom program was designed to give parents the power to choose where and how to educate their children and to assign those parents' tax dollars toward that effort.
- Ending the Education Freedom program would be a blow to free choice, representative taxation, and liberty in New Hampshire.

SB 432

YEA ITL

SB 230, relative to the practice of body art.

Finance: OTP 4-3

ANTI-LIBERTY: This bill seeks to increase regulation of body art establishments and practices.

- Licenses for industries such as "body art" are not meant to protect consumers. They do however entrench established players in the industry by burdening those trying to create new small businesses. They also unnecessarily grow government and thereby discourage competition and innovation.
- Fewer occupational licensing laws will enhance entrepreneurial enterprise creation, spur growth, and strengthen the free market's ability to judge value.

SB 230

**NAY
OTP**

SB 319, relative to vaccination status and wellness incentives.

Finance: OTP 7-0

ANTI-LIBERTY: This bill encourages insurance companies to offer financial incentives to members who comply with government vaccine mandates.

- This bill attempts to force those unwilling to get a Covid vaccine to subsidize a financial reward for people who submit to government vaccine mandates.
- If a provably safe, effective, and affordable vaccine is available, it is reasonable to presume that the citizens will avail themselves of it without the coercion of the state.

SB 319

**NAY
OTP**

SB 422, establishing an adult dental benefit under the state Medicaid program.

Health and Human Services: OTP/A 5-0

ANTI-LIBERTY: This bill seeks to expand Medicaid entitlement benefits.

- This bill would expand the size, scope, and cost of Medicaid, adding to the taxpayer burden.

SB 422

**NAY
OTP/A**

SB 298, repealing the law relative to certain discrimination in public workplaces and education.

Judiciary: ITL 3-2

ANTI-LIBERTY: This bill repeals the legislation restricting certain discrimination in public workplaces and education.

- Government employees should not promote discrimination, particularly in the public schools. This bill seeks to repeal the legislation that was passed in RSA 354A:29-34 and RSA 193:40 which basically holds public schools to the same standards that public employers are held to in relation to discrimination. Namely, that you cannot teach material that is designed to make students feel inferior on the basis of their race, especially utilizing taxpayer money to do so. The current legislation is even tailored to ensure that intellectual freedom is still preserved in the public schools while also ensuring that children are not made to feel inferior with state sponsored support.

SB 298

YEA ITL

SB 304, relative to discrimination in public workplaces and education.

Judiciary: ITL 3-2

ANTI-LIBERTY: This bill would enable government employees to teach that it is acceptable to discriminate based on race.

- This bill would repeal this statute [RSA 193:40-I-b] "That an individual, by virtue of his or her age, sex, gender identity, sexual orientation, race, creed, color, marital status, familial status, mental or physical disability, religion, or national origin, is inherently racist, sexist, or oppressive, whether consciously or unconsciously."
- "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness." — The Declaration of Independence

SB 304

YEA ITL

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.

SB 338

Ways and Means: ITL 4-1

YEA ITL

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 435, relative to the net operating loss carryover under the business profits tax.

SB 435

Ways and Means: OTP/A 5-0

**YEA
OTP/A**

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.

- 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.