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# New Hampshire's Operating Budget for Fiscal '16 and '17

## Political posturing creates an impasse

David Karrick, NH Representative

In the spring of 2013 there were major disagreements between the New Hampshire Republican-led State Senate and the Democrat-led State House of Representatives. Both houses, however, were able to come together at the last hour at the end of June 2013 to agree on a bi-partisan compromise budget.

Things are different in 2015. As most of you are well aware, "election madness" has started earlier than ever this year. Both parties are posturing, wanting to be sure their party and candidates have every advantage.

Elected Republicans in both houses campaigned on a pledge of "No New Taxes or Fees" and are worried that if they break that pledge, they won't be re-elected in 2016. Democrats want more taxes and fees to finance their popular programs.

Unfortunately, no new taxes or fees on the state level often means higher county and local property taxes to provide necessary services. Both houses passed a budget on June 24, 2015 which was then vetoed by Governor Hassan on June 25. The state continues to function thanks to a continuing resolution passed on June 24 which basically continues the 2014-2015 budget for six months.

On July 23, Governor Hassan sent a letter to House Speaker Shawn Jasper and Senate President Chuck Morse acknowledging Republican budget concerns including tax cuts for corporations and proposing to help pay for these cuts with increases in a few taxes and fees including an increase in the tobacco tax.

Speaker Jasper replied on July 24 with a letter repeating his contention that the budget was adequate and responsible, with enough revenues to pay for the corporate tax cuts. The Speaker says he wishes to wait to see final fiscal 2015 revenue and spending figures before making any new decision on the budget.

## Casualties of Budget Impasse

One major casualty of the budget impasse is the February 2015 agreement between Governor Hassan and the State

Employees Association for a 2% wage increase. This makes it increasingly difficult for the state to retain qualified employees and attract good candidates to replace a graying workforce. One hopes this issue may be taken up again in January 2016.

Another item lacking funding in the vetoed budget is the proposed State Innovation Efficiency Office, which could have saved the state a great deal of money.

Medicaid Expansion, which currently insures more than 40,000 low income adults, will lapse on January 1, 2017 unless extended in 2016. There are other programs cut, eliminated, or raided in the vetoed budget, such as the Renewable Energy Fund, liquor commission and tourism promotion funds, and the proposed hiring of three additional Department of Revenue Administration auditors, who would potentially bring in several million dollars of tax revenue.

On the other hand, the proposed budget increases funding for substance abuse treatment and provides funding for elder services and emergency shelters. Community college funding is restored, but not enough university funding is provided to avoid a tuition increase.

The budget also restores most roads and bridges money, but short-changes snowplowing funding.

The proposed budget provides half of the overtime budget needed to staff the state prisons safely; increases some nursing home funding; provides some Public Safety funding; and restores Rooms and Meals revenue sharing, though not until 2017.

## Business Profits Tax Break

Related to but separate from the budget is House Bill 550, a seemingly innocent bill dealing with regulation and taxation of cigars. Without any public hearing, this bill was amended to provide a Business Profits tax break to a New Hampshire limited liability company called Planet Fitness, which is planning a \$100-million initial public offering of shares.

Former New Hampshire governor Craig Benson is promoting this step-up in basis tax exemption for the company and all other similar limited liability companies in the future, which could cost the state several million dollars in lost revenues. House Bill 550, as amended under former governor Benson's direction, was passed by both houses and subsequently vetoed by Governor Hassan.

The House of Representatives is scheduled to meet next on Wednesday, September 16, at which time Speaker Jasper plans to ask that the vetoes of the budget bill, of House Bill 550, and of several other bills vetoed by Governor Hassan be over-ridden. A two-thirds majority vote is required to override a veto and allow a bill to become law.

It is possible that some sort of budget compromise may occur before September 16, though it is likely that the budget veto will be sustained in September and any compromise would have to take place after that. Stay tuned!

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