HOW WE FUND PUBLIC SERVICES IN NEW HAMPSHIRE

Presented by Phil Sletten, NHFPI, and Barbara Reid, New Hampshire Municipal Association

New Hampshire Association of Assessing Officials
January 8, 2019
Public Services Help Ensure Our Quality of Life
Why is Revenue Important?

- Pays for services that help make our communities stronger

- Tangible and direct:
  - *Roads and bridges*
  - *Police, fire, and emergency medical services*
  - *Education (including primary, secondary, and public higher education)*
  - *Public health services and health insurance services for those in need*
  - *Cleaning trash, clearing roads*
  - *Parks and preserves, including federal, state, and local protected areas*

- Less tangible, but very important:
  - *Benefitting from an educated workforce and public*
  - *Protecting citizens from harm and environmental degradation*
  - *Long-term investments, with positive returns, made collectively*
Why “Revenue”? Don’t You Mean Taxes?

- Not all government revenue comes from taxes
- Collections through fees, charges, interest, and programs that sell products or services
- Federal programs, grants, and aid supply a large amount of revenue to the State government directly, also may provide funding for local government initiatives, support for other organizations

General and Program Revenues
New Hampshire, State Fiscal Year (SFY) 2018
Source: NH Comprehensive Annual Financial Report, SFY 2018

- General (Mostly Tax) Revenues 35.0%
- Program (Non-Tax) Revenues 65.0%
What Revenue Are We Considering?

- The federal government collects revenue that ends up in State coffers, but that is not a focus here.

- State Revenue: money collected through New Hampshire state taxation and other sources, including grants from the federal government.
  - State tax revenue is usually the least restricted revenue, with federal grant programs and specific State fees more likely to have “strings attached”.

- Local Revenue: money collected by New Hampshire counties, school districts, and municipalities (local governments), primarily through property taxes.
Our Road Map Through The Revenue System

- What Our Revenue System Looks Like
- Where State Revenue Comes From
- How Federal Decisions Affect State Revenue
- Where Local Government Revenue Comes From
- How State Decisions Affect Local Revenue

For more information, see Revenue In Review at nhfpi.org.
The Big Picture – State Budget Funds

New Hampshire, SFY 2018

Source: Chapter 155, Laws of 2017

- General Fund: 26.0%
- Other Funds: 19.6%
- Education Trust Fund: 16.3%
- Federal Funds: 29.9%
- Sweepstakes Funds: 0.2%
- Fish and Game Funds: 0.2%
- Turnpike Funds: 2.5%
- Highway Funds: 4.0%
- Liquor Fund: 1.2%
The Big Picture – General and Education Trust Fund Revenue

*SFY 2018 State-Generated Revenue*

Source: NH Comprehensive Annual Financial Report, SFY 2018
The Big Picture –
General and Education Trust Fund History

General and Education Trust Fund Revenue
New Hampshire Funds by Year, Inflation-Adjusted dollars

Revenue by Fund, Millions of SFY 2018 Dollars

State Fiscal Year
The Big Picture – Surplus Revenues Over State Budget Plans

General and Education Trust Fund Revenue Surplus
Unaudited Cash Basis Aggregate Revenue Surplus by Month for Each State Fiscal Year

$0 Axis = State Revenue Plan Based on State Budget

Month of State Fiscal Year
Sources: NH Department of Administrative Services Monthly Revenue Focus reports

$ Millions of Dollars Difference from State Revenue Plan

New Hampshire Fiscal Policy Institute
State Revenue – Two Primary Business Taxes

Business Profits Tax
• Tax based on gross business profits, adjustments (BET), and apportionment
• Tax base likely about $6.1 billion (State Fiscal Year 2018)
• Funds General Fund and Education Trust Fund
  • 1.5 percentage points of the total rate to the Education Trust Fund
• Rate reductions underway:
  • 8.5% in 2015, 8.2% in 2016, 7.9% in 2018, 7.7% in 2019, 7.5% in 2021

Business Enterprise Tax
• Relatively unique among state business taxes, based on compensation, interest, dividends paid or accrued, adjustments, and apportionment
• Broader tax base, likely about $44 billion (State Fiscal Year 2018)
  • Funds the Education Trust Fund (0.50 percentage points of total rate) and the General Fund until rate phase-down
• Rate reductions underway:
  • 0.75% in 2015, 0.72% in 2016, 0.675% in 2018, 0.60% in 2019, 0.50% in 2021
State Revenue – Two Primary Business Taxes

Business Profits Tax and Business Enterprise Tax

*New Hampshire General and Education Trust Fund Inflation-Adjusted Revenue*


<table>
<thead>
<tr>
<th>State Fiscal Year</th>
<th>Millions of SFY 2018 Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>$200</td>
</tr>
<tr>
<td>2003</td>
<td>$300</td>
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<tr>
<td>2004</td>
<td>$400</td>
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<tr>
<td>2016</td>
<td>$1,600</td>
</tr>
<tr>
<td>2017</td>
<td>$1,700</td>
</tr>
<tr>
<td>2018</td>
<td>$1,800</td>
</tr>
</tbody>
</table>

*Blue* = Business Profits Tax  *Green* = Business Enterprise Tax
State Revenue – Statewide Education Property Tax

- Established in 1999 to support newly created Education Trust Fund for Adequate Education Grants supporting each pupil
- Set to raise $363 million in 2005, does not adjust for inflation
- Retained locally, required to be raised by the state by local governments

**Statewide Education Property Tax**

*New Hampshire Education Trust Fund Inflation-Adjusted Revenue*

State Revenue – Meals and Rentals Tax

- Tax of 9 percent levied on most purchases of food or beverages from restaurants, also on hotel rooms and car rentals; raised from 8 percent in SFY 2010
- Funds the General Fund, Education Trust Fund (car rentals portion), certain school building aid, State’s travel and tourism development agency, municipalities

**Meals and Rentals Tax**

*New Hampshire General and Education Trust Fund Inflation-Adjusted Revenue*


![Graph showing state revenue from meals and rentals tax from 2002 to 2018.](graph.png)
State Revenue – Tobacco Tax

- $1.78 per 20-cigarette pack, adjusted-proportionally for pack size
- 65.03 percent on wholesale price of other tobacco products
- Several rate changes in last 20 years (boosted up to $0.37/pack in 1997)
- Supports General ($1.00/pack) and Education Trust Funds ($0.78/pack)
State Revenue – Real Estate Transfer Tax

- $0.75 per $100 of sale of real estate or interest in real estate
- Levied against buyer and seller for total revenue of $1.50 per $100
- $0.25 of the $0.75 goes to the Education Trust Fund, rest to General Fund

Real Estate Transfer Tax

*New Hampshire General and Education Trust Fund Inflation-Adjusted Revenue*


![Bar chart showing Millions of SFY 2018 Dollars for state fiscal years 2002 to 2018.](chart.png)
State Revenue – Insurance Premium Tax

- 1.25 percent on premiums from insurers
- 2 percent health, accident, and certain life insurance premiums
- Goes to General Fund except revenues from newly insured under the NH Health Protection Program, which go to the Program’s trust fund

**Insurance Premium Tax**

*New Hampshire General Fund Inflation-Adjusted Revenue*

State Revenue – Motor Fuels Tax

- $0.222 per gallon on motor fuels, aviation fuel taxed at different rate
- Can only be used for highway-related purposes, other restrictions on portions
- Revenues go to the Highway Fund, used for interest on highway bonds and notes

Motor Fuels Tax Revenue

New Hampshire Highway Fund Inflation-Adjusted Revenue

State Revenue – Other Taxes

Medicaid Enhancement Tax
- 5.25 percent of charges hospitals make for services, $226.6 million in SFY 2017
- Revenues to Uncompensated Care and Medicaid Fund, leverages federal dollars

Interest and Dividends Tax
- Individuals pay 5 percent of interest earned (over at least $2,400 per individual) from interest payments or dividends from certain stock ownership
- Revenues go to General Fund, $94.3 million in SFY 2017

Communications Services Tax
- 7 percent on two-way communications services, not internet, declining revenue

Utility Property Tax
- $6.60 per $1,000 levied on machinery, real estate, structures for electricity, natural gas or petroleum distribution owned by regulated utilities
State Revenue – Enterprise Funds

**Liquor Commission**
- Operates State liquor stores that are sole source for liquor and spirits, while certain wine may be sold from licensed businesses and beer is taxed
- Pays for its own operations, the Alcohol Abuse Prevention and Treatment Fund ($3.3 million in SFY 2017), and the General Fund
- $684.8 million in SFY 2017 generated from sales and services, $4.4 million from licenses; General Fund received $137.7 million plus $12.7 million from beer tax

**Lottery Commission**
- Sells lottery tickets and oversees taxed racing, charitable gaming, and Keno
- $304.2 million revenue in SFY 2017, $76.1 million profit to Education Trust Fund

**Turnpike System**
- Tolls users of three turnpikes to operate, construct, and maintain them
- $131.4 million from tolling operations in SFY 2017
State Revenue - Federal Funds

New Hampshire, SFY 2018
Source: Chapter 155, Laws of 2017

- General Fund 26.0%
- Other Funds 19.6%
- Education Trust Fund 16.3%
- Highway Funds 4.0%
- Turnpike Funds 2.5%
- Liquor Fund 1.2%
- Fish and Game Funds 0.2%
- Sweepstakes Funds 0.2%
- Federal Funds 29.9%
State Revenue – Federal Funds

**Medicaid**
- In all funds (State on-budget, State off-budget, federal), about $2.0 billion in SFY 2016 was Medicaid, approximately 29 percent of all State spending
- Recent proposals at the federal level would have significantly reduced federal contributions, which are a 50%-50% match or better for the State

**Other Program Areas**
- Federal transportation aid
- Education aid – special education, school lunch program, professional development
- Water pollution and infrastructure funds, clean and drinking water programs
- Temporary Assistance for Needy Families
- Food Stamps/SNAP; Women, Infants, and Children Nutrition Program
- Veterans’ care aid
- Low Income Home Energy Assistance Program, funds State Fuel Assistance Program
State Revenue System - Strengths and Weaknesses

- Reliance on many revenue streams, most with narrow bases
- High importance of non-tax revenue sources, such as liquor and lottery sales
- Fortunes do not rise or fall with changes in a single revenue source, adds stability to the revenue system relative to other states
- Narrow bases more likely to disappear with changing economy
- Policymaker flexibility might be more limited because of narrower bases, large or many adjustments may be needed to react to changes
- Certain revenue sources likely to be declining over time, such as the Tobacco Tax and the Communications Services Tax
- Changing demographics may complicate sustainability
- Reliance on federal sources results in limited options if funding from the federal government is reduced
State Revenue System - Strengths and Weaknesses

State Tax Revenue Volatility
Pew Charitable Trusts Analysis, Fiscal Years 1998-2017

Geography
Source: The Pew Charitable Trusts, Tax Revenue Volatility Varies Across States, Revenue Streams, Aug. 29, 2018
Local Revenue System – Local Governments

Local governments includes:

- School districts
- Municipal governments (town and city)
- County governments
  - Sheriff’s departments
  - County nursing homes and long-term care
  - County jails
  - County attorney
  - Register of deeds office
  - Unincorporated townships
Local Revenue System – Sources

- Grants from other levels of governments (state and federal)
- Fees, grants, or gifts
- However, only viable tax option is the property tax

The Local Property Tax

- 99 percent of all local tax revenue
- 60 percent of all local revenue, including grants from State and federal government, school lunches, etc.
- $3.3 billion dollars in tax year 2017
- About 90 percent of property taxes paid in NH are local taxes
### Local Revenue System – Reliance on the Property Tax

<table>
<thead>
<tr>
<th>State</th>
<th>Estimated Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Hampshire</td>
<td>99%</td>
</tr>
<tr>
<td>Maine</td>
<td>99%</td>
</tr>
<tr>
<td>Connecticut</td>
<td>98%</td>
</tr>
<tr>
<td>New Jersey</td>
<td>98%</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>98%</td>
</tr>
<tr>
<td>United States</td>
<td>72%</td>
</tr>
<tr>
<td>Kentucky</td>
<td>56%</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>53%</td>
</tr>
<tr>
<td>Louisiana</td>
<td>46%</td>
</tr>
<tr>
<td>Arkansas</td>
<td>43%</td>
</tr>
<tr>
<td>Alabama</td>
<td>42%</td>
</tr>
</tbody>
</table>

Source: U.S. Census Bureau, 2015 Annual Surveys of State and Local Government Finances
Overall New Hampshire Revenue System Leans Heavily on the Property Tax

<table>
<thead>
<tr>
<th>Property Tax as a Percentage of All State and Local Tax Revenue</th>
<th>Fiscal Year 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State</strong></td>
<td><strong>Estimated Percentage</strong></td>
</tr>
<tr>
<td>New Hampshire</td>
<td>66%</td>
</tr>
<tr>
<td>Alaska</td>
<td>57%</td>
</tr>
<tr>
<td>New Jersey</td>
<td>46%</td>
</tr>
<tr>
<td>Vermont</td>
<td>44%</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>43%</td>
</tr>
<tr>
<td>United States</td>
<td>31%</td>
</tr>
<tr>
<td>Arkansas</td>
<td>18%</td>
</tr>
<tr>
<td>Delaware</td>
<td>18%</td>
</tr>
<tr>
<td>Hawaii</td>
<td>18%</td>
</tr>
<tr>
<td>Alabama</td>
<td>17%</td>
</tr>
<tr>
<td>North Dakota</td>
<td>13%</td>
</tr>
</tbody>
</table>

Source: U.S. Census Bureau, 2015 Annual Surveys of State and Local Government Finances
# New Hampshire’s Revenue System Among Higher Per Capita Tax From Property Taxes

## State and Local Property Tax Revenue Per Capita

*Fiscal Year 2015*

<table>
<thead>
<tr>
<th>State</th>
<th>Estimated Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Highest</strong></td>
<td></td>
</tr>
<tr>
<td>New Jersey</td>
<td>$3,082</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>$3,055</td>
</tr>
<tr>
<td>Connecticut</td>
<td>$2,851</td>
</tr>
<tr>
<td>New York</td>
<td>$2,704</td>
</tr>
<tr>
<td>Vermont</td>
<td>$2,542</td>
</tr>
<tr>
<td>United States</td>
<td>$1,521</td>
</tr>
<tr>
<td><strong>Lowest</strong></td>
<td></td>
</tr>
<tr>
<td>Kentucky</td>
<td>$781</td>
</tr>
<tr>
<td>New Mexico</td>
<td>$772</td>
</tr>
<tr>
<td>Arkansas</td>
<td>$699</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>$679</td>
</tr>
<tr>
<td>Alabama</td>
<td>$540</td>
</tr>
</tbody>
</table>

Source: U.S. Census Bureau, 2015 Annual Surveys of State and Local Government Finances
Local Property Taxes in New Hampshire

New Hampshire Total Local Property Tax Commitment

*Tax Year, Inflation-Adjusted Dollars*

<table>
<thead>
<tr>
<th>Year</th>
<th>Billions of Inflation-Adjusted Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$3.0</td>
</tr>
<tr>
<td>2010</td>
<td>$3.0</td>
</tr>
<tr>
<td>2011</td>
<td>$3.0</td>
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</tr>
<tr>
<td>2015</td>
<td>$3.1</td>
</tr>
<tr>
<td>2016</td>
<td>$3.2</td>
</tr>
<tr>
<td>2017</td>
<td>$3.3</td>
</tr>
</tbody>
</table>

**Note:** Inflation-adjustment based on the second half of same numbered calendar year
Sources: NH Department of Revenue Administration; U.S. Bureau of Labor Statistics Consumer Price Index-Urban, Northeast
Local Property Tax Bases

**Total Municipal Property Value**
Source: Completed Public Tax Rates 2017, NH Dept. of Revenue Administration

**Municipal Property Value Per Capita**
Source: Completed Public Tax Rates 2017, NH Dept. of Revenue Administration. 2010 U.S. Census.

Legend
- Newington and Waterville Valley removed from color scale
- $39,816 to $748,201
Resident Income at the Municipal Level
Businesses Feel The Property Tax

Taxes Paid by Businesses

*New Hampshire State and Local Taxes, Fiscal Year 2017*

Source: Council on State Taxation, *Total State and Local Business Taxes*, Nov. 2018

- **Property Taxes, 56.6%**
- **BPT and BET, 18.6%**
- **Excise Taxes, 14.0%**
- **Unemployment Insurance Tax, 1.9%**
- **Interest and Dividends Tax, 0.3%**
- **License and other taxes, 8.6%**
State Funding For Local Governments – Recent State Decisions

- Much of the on-paper dollar value is in Adequate Education Grants, less when locally-raised Statewide Education Property Tax is removed
- Adequate Education Grants modified, stabilization aid to decline 4 percent annually starting in SFY 2017 and continuing for 25 years
- The school building aid program has not accepted new projects since SFY 2010, with one exception
- Since SFY 2013, State contribution to local teachers, police, and firefighter retirement costs has been suspended, was 35 percent in SFY 2009 and earlier
- Meals and Rentals Tax distribution to municipalities set at 40 percent of revenue in law, but formula to reach that percentage has been suspended
- Revenue sharing program has been suspended since 2010
- Environmental grants for drinking water and wastewater facilities and landfills have been declining in aggregate
- Highway and bridge aid funding has fluctuated over time, recently an influx of one-time funds

Meals and Rooms Tax Revenues vs. Municipal Distribution

- State Revenue: 60% Increase
- Municipal Distribution: 24% Increase

<table>
<thead>
<tr>
<th>Year</th>
<th>State Revenue</th>
<th>Municipal Distribution</th>
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</thead>
<tbody>
<tr>
<td>2008</td>
<td>$27%</td>
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<td>2009</td>
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<td>2010</td>
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<td>2017</td>
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<tr>
<td>2018</td>
<td>$22%</td>
<td>$50</td>
</tr>
<tr>
<td>2019</td>
<td>$21%</td>
<td>$50</td>
</tr>
</tbody>
</table>
Meals & Rooms Tax Distribution to Municipalities

Cumulative Difference = $97.6 million
35% State Retirement Contribution for Teachers, Police and Firefighters

- Actual
- Estimate

Millions

State Funding For Local Governments – Education-Related Aid

Education Aid To Local Governments
New Hampshire State Budget, Inflation-Adjusted Dollars

Note: Does not include certain school building aid dispensed from the temporary Public School Infrastructure Fund.
Sources: Office of Legislative Budget Assistant, Schedule of State Aid to Cities, Towns, and School Districts, October 12, 2018; U.S. Bureau of Labor Statistics, Consumer Price Index-Northeast, State Fiscal Year Adjustment from NHFPI Calculations
State Funding For Local Governments – Non-Education Aid

Non-Education Aid to Local Governments
New Hampshire State Budget, Inflation-Adjusted Dollars

Note: Does not include certain municipal bridge aid not included in the State Budget.
Sources: Office of Legislative Budget Assistant, Schedule of State Aid to Cities, Towns, and School Districts, October 12, 2018; U.S. Bureau of Labor Statistics, Consumer Price Index-Northeast, State Fiscal Year Adjustment from NHFPI Calculations
A Connection Between Local Property Tax Increases and State Budget Decisions?

- Local property tax rates depend on many factors
- But a logical connection exists
- And federal budget decisions could affect your local property tax bill if changes are made that influence State policymaker decisions concerning aid to local governments
2019 Legislation

- Meals and Rooms Distribution
- State Retirement Contribution
- State Aid Grants (SAG) for Wastewater Projects
- Local Option Transportation Improvement Fee
Additional NHFPI Resources


- NHFPI NH State Budget page: [http://nhfpi.org/resources/nh-state-budget](http://nhfpi.org/resources/nh-state-budget)

- NHFPI Common Cents blog: [http://nhfpi.org/commoncents](http://nhfpi.org/commoncents)

- **NHFPI Annual Conference**:
  
  Friday, February 22, 2019, 8:00 a.m. to 12:30 p.m.
  
  Grappone Conference Center, Concord, NH
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New Hampshire Municipal Association
THE SERVICE AND ACTION ARM OF NEW HAMPSHIRE MUNICIPALITIES

LEGISLATIVE
BULLETIN

House Fails to Adopt Budget

As we reported in last week’s Bulletin, there was much for municipalities to be pleased with in the HB 1 and HB 2 interim budget proposed by the House Finance Committee for adoption by the full House this week, including $30 million in municipal aid for property tax relief, an additional $10 million for roads and bridges, full funding for road control, and additional funding for wastewater grants. However, on Wednesday and Thursday, the House failed to garner the simple majority vote needed to pass the Finance Committee’s recommended budget, or any other budget proposal.

The committee recommendation failed by a vote of 154-220. Subsequently, a more conservative budget proposal was put forth that would have adopted the committee’s recommendation but with a “back of the budget” formula requiring the Governor to cut $200 million. That proposal failed by a vote of 78-262.

A third proposal sought to also adopt the committee’s recommended budget, but then increase revenue estimates by approximately $18 million over those unanimously recommended by the House Ways and Means Committee (and previously adopted by the full House); the proposal would have appropriated the additional money for facilities maintenance (included in the Governor's budget) but eliminated by the Finance Committee), state agency healthcare, and numerous social service programs. That proposal failed by a vote of 162-59.

Finally, the Finance Committee’s recommended version of HB 2, the so-called “toll bill” that incorporates statutory changes and other provisions such as the appropriations for the municipal aid, roads, bridges, and environmental grants, failed by a vote of 169-37. To see how you represented voted on the various budget proposals described above, check the roll call votes [link to vote results].

In the end, both HB 1 and HB 2 were tabled. Yesterday was the deadline for the House to pass budget bills, with both bills remaining on the table, nothing moves to the Senate. This leaves the House with no official “House position” on any budget items.

Inside This Issue
- Taxes, Money, Pay
- Employment Opportunities
- Highway & Bridge Aid
- State Aid Grants
- Transportation Improvement
- House Calendar
- Senate Calendar
- House Floor Action
- Senate Floor Action
- NHMA Events

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NewsLink is a bi-weekly newsletter of the New Hampshire Municipal Association. Its purpose is to keep you up-to-date on the latest information of interest to municipal officials.

Legislative Policy Conference is THIS FRIDAY, September 14th!

Join Us this Friday for NHMA’s Legislative Policy Conference

9:00 am, Friday, September 14th

The Legislative Policy Conferences are set for Friday, September 14, 2018, at 9:00 a.m. at NHMA’s offices at 25 Triangle Park Drive in Concord. Currently we have over 60 voting delegates registered for this member event.

This is an important opportunity for each member municipality to participate in determining NHMA’s legislative policy for the 2019-2020 biennium – we want your input! As always, please do not hesitate to call or e-mail the Government Affairs Staff with any questions, comments, or
New Hampshire Fiscal Policy Institute

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          Concord, NH 03301

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Email: info@nhfpi.org

Twitter: @NHFPI

Facebook: NewHampshireFiscalPolicyInstitute