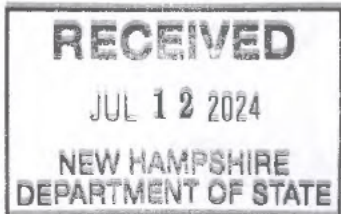


# STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 14-C)  
For Legislators and Legislative Employees



Type or Print all Information Clearly:

Name: Susan W Almy Work Phone #: 6034484769

First Middle Last  
Work Address: LOB202

Office/Appointment/Employment held: State Representative

## Source of Expense Reimbursement, Honorarium, Ticket or Free Admission, or Meals and/or Beverages

List the full name, post office address, occupation, and principal place of business, if any, of the **source** of any reportable expense reimbursement, honorarium, ticket or free admission to a political, charitable, or ceremonial event, or meals or beverages consumed at a meeting or event, the purpose of which is to discuss official business, with a value greater than \$50.

### If the source is an Individual:

Name of Source: \_\_\_\_\_  
First Middle Last

Post Office Address: \_\_\_\_\_

Occupation: \_\_\_\_\_

Principal Place of Business: \_\_\_\_\_

### If the source is a Corporation or other Entity:

Name of Corporation or Entity: National Conference of State Legislatures NCSL

Name of Person Representing the Corporation/Entity: Louise McGuinty

Work Address of Person Representing the Corporation/Entity: 7700 E 1st Pl, Denver CO 80230

I am reporting:

☐ An Expense Reimbursement with value over \$50.00. (For costs that are waived, forgiven, reduced, prepaid, or reimbursed by a third party (other than the General Court) for attendance at a qualified event, pursuant RSA 14-C:2, III.)

Value of Expense Reimbursement: \$1232.69 Date Received: 7/10/24 If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate. ☒ Exact ☐ Estimate

☐ An Honorarium with value over \$50.00. (For payment from third parties for an appearance, speech, written article or other document, service as a consultant or advisor, or participation in a discussion group or similar activities related to legislative matters, pursuant to RSA 14-C:2, V.)

Value of Honorarium: \_\_\_\_\_ Date Received: \_\_\_\_\_ If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate. ☐ Exact ☐ Estimate

☐ A ticket or free admission to a political, charitable, or ceremonial event with value over \$50.00. (Pursuant to RSA 14-C:4, I.)

☐ Meals and/or beverages consumed at a meeting or event the purpose of which is to discuss official business with value over \$50.00. (Pursuant to RSA 14-C:4, II.)

☐ A Donation to a State or National Legislative Association Event. (Pursuant to RSA 14-C:2, IV(b)(15).)

TURN OVER TO CONTINUE

For a report relating to an Expense Reimbursement or Honorarium, you are required to attach a copy of the agenda or an equivalent document which addresses the subjects addressed and the time schedule of all activities at the event. Indicate below the names of the sponsors of activities in cases where they are not indicated on the agenda or equivalent document.

Provide a brief description of the service or event that gave rise to this Expense Reimbursement, Honorarium, ticket or free admission to a political, charitable, or celebratory event, or meals or beverages.

SALT (State & Local Taxation Task Force, NCSL) met 1 day (+2 days travel) in Quebec City, Canada to discuss the items on attached agenda. Due to the need to wait for charges on credit card to reveal the US \$ cost of charges, I could not submit for reimbursement until late June and received it July 10.

***Source of a Donation to a State or National Legislative Association Event***

Provide an itemized report of all individuals, corporations, or other entities from whom you received a donation on behalf of a state or national legislative association event.

Full Name of Donator	Post Office Address	Value of Donation	Date Received	Name of Legislative Association
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(Attach Additional Sheets if Necessary)

"I have read RSA 14-C and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

SIGNATURE OF FILER

DATE FILED

**RSA 14-C:7 Penalty.** Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor. Please provide the following information about the person filing this report.

**This information will not be made public:**

Home

E-mail Address

Secretary of State's Office, State House Room 204, Concord, NH 03301

(8/19)



*8/14 @ Omaha  
next Task Force  
Nov.  
last SAT 12-15 after 5*

## Executive Committee Task Force on State and Local Taxation

Fairmont Le Château Frontenac | Quebec City | May 17, 2024

This meeting is made possible through the generous support of NCSL Foundation Members.

Friday | May 17

TIME	SESSION DESCRIPTION
7:30 – 9 a.m.	Breakfast Fairmont Hotel – Jacques Cartier Room (Lobby Level)
	<b>Welcome</b>
9 – 9:15 a.m.	<b>SALT Legislative Leadership:</b> Sen. Curtis Bramble, Utah, SALT Co-chair Sen. Dina Neal, Nevada, SALT Vice-chair
	<b>NCSL Staff Update</b> Report Out on Activities and Federal Update – Potential for 2025 Tax Bill as TCJA nears expiration.
9:15 – 9:45 a.m.	<b>NCSL Staff:</b> Brian Wanko, legislative director, Budgets and Revenue, NCSL Eric Syverson, senior policy specialist, Fiscal Affairs, NCSL
	<b>Checking in: Taxing Short-Term Rentals in Today's Economy</b> As the short-term rental industry continues to reshape the hospitality sector and local economies, policymakers are faced with the challenge of crafting effective tax policies that balance revenue generation, fairness, and economic vitality. Concurrently, as housing costs soar, states and localities increasingly view tax policies as potential instruments for mitigating affordability challenges. Explore the state policy landscape related to short-term rental property and lodging taxes, delving into the evolving strategies and implications for stakeholders across diverse jurisdictions.
9:45 – 10:35 a.m.	<b>Panelists:</b> Hunter Doubt, manager of government and corporate affairs, Canada, Expedia Group Jason Riederer, vice president, State and Local Government Affairs, American Hotel and Lodging Association Nathan Rotman, regional policy lead, Northeast & Canada, Airbnb  <b>Moderator:</b> Sen. Wayne Harper, Utah
10:35 – 10:45 a.m.	Coffee Break – Interactive Fun Quiz #1 - Find the Best State for You

### Exploring State Approaches to Taxing Digital Goods

Survey the intricate landscape of taxation concerning digital goods, an evolving terrain where clarity is often elusive. As the consumption of digital products increases nationwide, some states grapple with the task of defining the scope of sales and use taxes applicable to these assets. The ongoing debate rages between comprehensive taxation frameworks versus tailored approaches to specific digital goods. Finally, how do states define and exempt business inputs associated with digital transactions?

10:45 - 11:35  
a.m.

#### Panelists:

Del. Vivian Watts, chair, House Finance Committee, Virginia — presentation copy  
Karl Frieden, vice president and general counsel, Council On State Taxation — also

#### Moderator:

Bill Fox, professor of economics, University of Tennessee

### Mini-Session: Gaming Market Evolution — Staying ahead of the Game

The proliferation of online and mobile gaming has diversified the gaming market and created competition within the \$60 billion plus industry. As sports betting and other games surge, traditional gaming, such as slots and casino games, have lost market share. Government services provided by taxing traditional gaming are in jeopardy as the market shifts elsewhere. Learn how state governments are adapting tax policy and code as the gaming market evolves.

11:35 a.m. -  
12:05 p.m.

#### Speakers:

Brin Gibson, shareholder, Brownstein Hyatt Farber Schreck and former chairman, Nevada Gaming Control

#### Introduction:

Sen. Dina Neal, Nevada, SALT Co-Chair

12:05 - 1:35  
p.m.

Lunch

### The Collection of Sales Tax: An Undue Burden or Reality of Business?

It is argued that the collection and remittance of sales tax by businesses can be an undue burden, especially when considering sellers have access to markets across state lines and then must collect and remit to multiple jurisdictions. States also have an interest in simplifying processes but must contend with their own laws, including at times those of localities within their own state. Can states and business work to simplify tax collection processes allowing businesses to focus more on growth and innovation and, in turn, generate more revenue for states?

1:35 - 2:25  
p.m.

#### Panelists:

Craig Johnson, executive director, Streamlined Sales Tax Governing Board  
Brian Oliner, general counsel, Federation of Tax Administrators

#### Moderator:

Sen. Curtis Bramble, Utah, SALT Co-Chair

### Mini-Session: Moore vs. USA

2:25 - 2:55  
p.m.

This case involves a provision of the 2017 Tax Cuts and Jobs Act known as the "mandatory repatriation tax." This provision is a one-time tax that sought to obtain tax revenue on large earnings that companies held abroad, even if those earnings were reinvested in the company and the taxpayer did not receive them.

settled by SCOTUS since

The plaintiff contends that the repatriation tax violates the 16th Amendment, and that income must be distributed before it can be taxed and therefore the mandatory repatriation tax is a direct tax that is not apportioned among the states. The decision may impact states' tax bases, be construed as a wealth tax and extend federal taxing power into state revenue sources. NCSL's resident federal affairs counsel will discuss aspects of the pending case.

**Speakers:**

Susan Frederick, senior federal affairs counsel, NCSL

**Introduction:**

Brian Wanko, legislative director, Budgets and Revenue, NCSL

2:55 – 3:05  
p.m.

Coffee Break – Interactive Quiz #2 – Top 3 Priorities for your State/Organization

3:05 – 5 p.m.

**Roundtable Policy Discussion and Closing**

SALT officers will lead a policy discussion with a look forward to emerging issues and key policies that the task force can tackle in 2024 and beyond. NCSL encourages legislators and foundation sponsors to bring forward topics to discuss and join a brainstorm over potential policy initiatives and priorities.

**SALT Legislative Leadership:**

Sen. Curtis Bramble, Utah, SALT Co-Chair

Sen. Dina Neal, Nevada, SALT Co-Chair

5 – 6 p.m.

**NCSL Welcome Reception**

*Fairmont Hotel – The Cellar (Lower Level)*

Please join other attendees of NCSL's Executive Committee Meeting and Legislative Staff Coordinating Committee for a reception.






*Craig Johnson*







## Executive Committee Task Force on State and Local Taxation

Fairmont Le Château Frontenac | Quebec City | May 17, 2024

This meeting is made possible through the generous support of NCSL Foundation Members.

SALT TASK FORCE RESOURCES	
<p><i>Property Taxation of Communications Providers, A Primer for State Legislatures, NCSL SALT Task Force Primer Update, April 2024</i></p> <ul style="list-style-type: none"> <li>• <b>Additional Resources</b> <ul style="list-style-type: none"> <li>○ Report PDF</li> </ul> </li> </ul>	
<p><i>State and Local Tax Considerations of Remote Work Arrangements, NCSL SALT Task Force White Paper Report, August 2023</i></p> <ul style="list-style-type: none"> <li>• <b>Additional Resources</b> <ul style="list-style-type: none"> <li>○ Remote Work Revolution: How can remote work taxation affect state budgets?, NCSL Webinar, October 2023</li> <li>○ Report PDF</li> </ul> </li> </ul>	
<p><i>State and Local Tax Considerations for Marketplace Facilitator Tax Collection Requirements, NCSL SALT Task Force White Paper Update, August 2023</i></p> <ul style="list-style-type: none"> <li>• <b>Additional Resources</b> <ul style="list-style-type: none"> <li>• States Adapt Tax Laws as Online Sales Surge, NCSL State Legislatures News, April 2024</li> </ul> </li> </ul>	
<p><i>State Declared Disaster – Tax Policy to Facilitate Business Rapid Response, NCSL SALT Task Force Policy Recommendation Update, August 2023</i></p>	
<p><i>Sales Tax Exemption for Communications Network Equipment, NCSL SALT Task Force Policy Recommendation Update, August 2023</i></p>	

NCSL RESOURCES	
<u><i>State Tax Toolkit, Updated May 2, 2024</i></u>	
<u><i>State Taxation of Short-Term Rentals, April 29, 2024</i></u>	
<u><i>State Tax Reliance: The Tax Your State Depends on the Most, April 9, 2024</i></u>	
<u><i>State Tax Actions Database, April 3, 2024</i></u>	
<u><i>Sports Betting on the Rise as States Let Gamblers Wager Online, March 27, 2024</i></u>	



April 22, 2024

## **Tax Cuts and Jobs Act (TCJA) Expiring Tax Provisions: Economic and Distributional Effects**

A number of the changes enacted as part of P.L. 115-97, commonly referred to as the “Tax Cuts and Jobs Act” or TCJA, are temporary. Many of these provisions, particularly those affecting individuals and families, are scheduled to expire at the end of 2025. Others affecting businesses, including pass-through businesses, are scheduled to expire between 2025 and 2028. This In Focus provides background on the TCJA, discusses possible economic and distributional effects related to the expiration of TCJA provisions, and examines potential issues for Congress moving forward. For a description of specific TCJA expiring tax provisions, see CRS Report R47846, *Reference Table: Expiring Provisions in the “Tax Cuts and Jobs Act” (TCJA, P.L. 115-97)*, by Margot L. Crandall-Hollick, Donald J. Marples, and Brendan McDermott.

### **Overview of TCJA**

The TCJA substantively changed the federal tax system. Broadly, for individuals, the act temporarily modified income tax rates. Some deductions, credits, and exemptions for individuals were eliminated, while others were substantively modified, with these changes generally being temporary. For businesses, the effective tax rate on pass-through entities was reduced via a new deduction, which is also temporary. The statutory corporate tax rate was permanently reduced. Many deductions, credits, and other provisions for businesses were also modified. The act also substantively changed the way international corporations are taxed, generally moving the U.S. corporate tax toward a territorial system. The Joint Committee on Taxation (JCT) estimated that the TCJA would reduce federal tax collections by \$1.46 trillion over the 10-year budget window, FY2018-FY2027.

### **Expiring TCJA Individual Provisions**

The majority of the TCJA provisions affecting individuals are scheduled to expire, though several of the individual provisions are permanent. The expiring provisions include the elimination of personal exemptions for taxpayers and dependents and increases in both the standard deduction and the size of the child tax credit. Changes to various itemized deductions and the alternative minimum tax will also expire. In May 2023, the Congressional Budget Office estimated that extending these individual tax provisions would reduce federal tax collections by \$2 trillion over the 10-year budget window, FY2024-FY2033.

### **Expiring TCJA Business Provisions**

Several TCJA provisions affecting businesses are scheduled to expire or be modified, though the majority of the business provisions are permanent. The expiring provisions affect the expensing of business investment, the 20% deduction for certain business income, and the deductibility of employer-provided meals. Several other provisions related to cross-border business activity are also scheduled to change over the next several years. In May 2023, the Congressional Budget Office estimated that extending these business tax provisions would reduce federal tax collections by \$953 billion over the 10-year budget window, FY2024-FY2033.

### **Other Expiring TCJA Provisions**

The TCJA also contained several other provisions scheduled to expire that are often thought of separately from provisions affecting individuals and businesses. The TCJA temporarily created an employer credit for paid family and medical leave and modified the estate tax deduction. In May 2023, the Congressional Budget Office estimated that extending the estate tax provision would reduce federal tax collections by \$126 billion over the 10-year budget window, FY2024-FY2033.

### **TCJA Distributional Analysis**

Distributional analysis of the TCJA is complicated by a number of factors—including how to allocate changes to the corporate tax system to individuals and that each provision has a unique distributional effect. Distributional estimates from a variety of sources (JCT, Urban-Brookings Tax Policy Center, the Tax Foundation, Penn Wharton Budget Model) did, however, generally project that the TCJA would initially reduce tax burdens across the income distribution, with the largest reductions going to taxpayers in the top 20% (quintile) of the income distribution. Preliminary empirical analysis of select corporate tax changes in the TCJA supports the findings of these estimates. Upon the expiration of the TCJA provisions, these estimates also generally agreed that the remaining benefits would largely go to taxpayers in the top quintile.

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Anthony A. Cilluffo, Analyst in Public Finance  
Mark P. Keightley, Specialist in Economics  
Donald J. Marples, Specialist in Public Finance  
Brendan McDermott, Analyst in Public Finance

IF12641





## State and Local Taxation Task Force

The SALT Task Force wishes to thank the NCSL Foundation Members for their generous support.

### Advisory Group Member Sponsors



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