

STATE OF NEW HAMPSHIRE

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



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SEP 26 2017

NEW HAMPSHIRE DEPARTMENT OF STATE

Type or Print all Information Clearly:

Name: Norman L. Major Work Phone No.: 603-271-3529
Work Address: Rm. 202 LOB, 33 N. State Street, Concord, NH 0330
Office/Appointment/Employment held: State Representative

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable honorarium, expense reimbursement, 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.

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

Name of Source:
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
Name of Person Representing the Corporation/Entity: Contact: Max Behike
Work Address of Person Representing the Corporation/Entity: 444 North Capitol St, NW, Suite 515 Washington, DC 20001

I am reporting:

- A ticket or free admission received pursuant to RSA 14-C:4, I with value over \$50.00.
Meals and/or beverages consumed pursuant to RSA 14-C:4, II with value over \$50.00.
An Honorarium with value over \$50.00.

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

An Expense Reimbursement with value over \$50.00.

Value of Expense Reimbursement: \$504.45 Date Received: For 8/5-8/6/17 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

For a report relating to an honorarium or expense reimbursement, 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.

TURN OVER TO CONTINUE

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

*Attended the Executive Committee Task Force on State & Local Taxation held in conjunction with the National Conference of State Legislatures Annual Legislative Summit in Boston, MA (Aug. 5 - 9, 2017).*

"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."

*Norman J. Majid*  
SIGNATURE OF FILER

*9/26/2017*  
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.

**Return to:** Secretary of State's Office, State House Room 204, Concord, NH 03301

[REDACTED ADDRESS]



## EXECUTIVE COMMITTEE TASK FORCE ON STATE AND LOCAL TAXATION

Westin Boston Waterfront \* August 5-6, 2017 \* Boston, Massachusetts

Unless otherwise noted, all meetings will be held in Grand Ballroom C-D-E

### Saturday, August 5<sup>th</sup>

1:00 – 1:15 p.m.

#### Welcome and Introductions

The Task Force chairs will provide an overview of the meeting followed by attendee introductions.

- ❖ Senator Pam Althoff, Illinois
- ❖ Representative Chris Perone, Connecticut

1:15 – 2:15 p.m.

#### Taxing Sugar: Sweet or Sour?

In November 2014, voters in Berkeley, Calif., approved a tax on sugary beverages. Since then, six other local jurisdictions have instituted similar taxes. Others have considered proposals in 2017 to tax beverages and most have rejected them, including West Virginia, Illinois, and Santa Fe. This session will examine this city tax and whether or not it has yielded the results sought by the governments that have adopted it.

- ❖ Kelly Brownell, Duke University Sanford School of Public Policy
- ❖ Richard Killingsworth, University of Delaware Center for Public Private Partnerships in Health

2:15 – 2:45 p.m.

#### Streamlined Sales Tax/Business Advisory Council Update

Craig Johnson, Executive Director of the Streamlined Sales and Use Tax Governing Board, will provide an update on Streamlined Sales Tax (SST) and what he expects the future of SST to be if, and when, Congress or the courts reverse the *Quill* decision. Fred Nicely of the Council on State Taxation and Charles Collins of ADP will then provide an update of the work of the Business Advisory Council (BAC), the business community's advisory body to SST, and will also discuss issues they would like streamlined sales tax states to address.

- ❖ Craig Johnson, Streamlined Sales Tax Governing Board
- ❖ Fred Nicely, Council on State Taxation
- ❖ Charles Collins, ADP

**D.Y.K.?** Astronaut Jack Swigert, the command module pilot for Apollo 13, got the assignment at the last minute because of health concerns surrounding another astronaut. In the rush, Swigert neglected to file his taxes. According to the transcript of the moment he realized his mistake, the crew on the ground thought he was joking, but Swigert was seriously asking how to file an extension.

2:45 – 3:30 p.m.

### **What Exactly is the Value Added Tax (VAT)?**

The United States is one of the few countries in the world that does not have a value-added tax (VAT). A value-added tax is similar to a sales tax; in that it is levied on the business level and is designed to tax all consumption. Harley Duncan of KPMG and Joe Huddleston of Ernst and Young will provide an overview of the VAT and how it compares to the Border Adjustability Tax (BAT) that is currently being considered as part of comprehensive federal tax reform.

- ❖ Harley Duncan, KPMG
- ❖ Joe Huddleston, Ernst and Young

*Federal level tax*

3:30 – 4:00 p.m.

### **Work Opportunity Tax Credit**

Two years ago, the Task Force held a session on the federal Work Opportunity Tax Credit (WOTC) and discussed a study that demonstrated how the credit could yield significant state savings. This session will discuss an updated study that suggests that state savings are twice what had been previously found.

- ❖ Charles Asensio, ADP
- ❖ Evan Migdail, DLA Piper

4:00 – 4:30 p.m.

### **Taxation of Digital Goods**

As traditionally taxable products and services are being increasingly offered digitally, state sales tax bases are slowly eroding. As a result, more state and local level governments are considering if and how to tax digital products. This session will provide an update of recent developments in the digital tax arena at the state and local levels as well as provide an outlook for what may occur at the state and federal levels the remainder of 2017.

- ❖ Deborah Bierbaum, AT&T
- ❖ Stacey Sprinkle, Verizon

4:30 – 5:00 p.m.

### **Task Force Business Meeting**

The Task Force will hold a business meeting where it will consider resolutions supporting the federal legislation regarding remote sales tax collection and taxation of digital goods.

- ❖ Senator Pam Althoff, Illinois
- ❖ Representative Chris Perone, Connecticut

7:00 – 10:00 p.m.

### **Task Force Reception and Dinner**

The Task Force reception will be from 7-7:45 p.m. followed by dinner at the Legal Sea Foods' flagship property on the Boston Waterfront. The restaurant is a 10-minute walk from the Westin Boston Waterfront, walking northeast on D street.

**Location:** Legal Sea Foods – Legal Harborside  
270 Northern Avenue - Liberty Wharf  
Boston, MA 02210

*\*\*Reception and Dinner are for Task Force Members, Sponsors, and Invited Guests Only\*\**

**D.Y.K.? Lady Godiva was an English noblewoman who, according to a legend dating at least to the 13th century, rode naked – covered only in her long hair – through the streets of Coventry to gain a remission of the oppressive taxation that her husband imposed on his tenants.**

# Sunday, August 6<sup>th</sup>

**8:00 – 9:00 a.m. Breakfast**

**9:00 – 9:30 a.m. Remote Sales Tax Update**

In 2015, United States Supreme Court Justice Kennedy invited the states to challenge *Quill*, the 1992 U.S. Supreme Court ruling that requires businesses to have physical presence in a state in order to be compelled to collect and remit that state's sales tax. However, in the 25 years since the *Quill* ruling, e-commerce has seen tremendous growth, which has coincided with the steady decline in sales tax revenues for states. Given the lack of action by Congress to solve this problem, states have begun enacting laws and imposing regulations to collect the sales taxes that are owed but are unable to collect. This session will provide an update on the remote sales tax collection issue at the state and federal levels and what can be expected for the remainder of 2017.

- ❖ Max Behlke, National Conference of State Legislatures
- ❖ Joe Rinzel, Retail Industry Leaders Association

**9:30 – 10:00 a.m. The Future of Colorado-Style Sales Tax Reporting Laws**

In 2010, the state of Colorado enacted a law that required out-of-state sellers that have no physical presence in the state, to either 1) start collecting and remitting the applicable sales tax on purchases made by Coloradans, or to 2) report to the state Department of Revenue and to the consumer the amount of tax owed on the purchase. After years of litigation, the law became effective on July 1, 2017. Michael Mazerov, a Senior Fellow at the Center on Budget and Policy Priorities, will discuss the Colorado reporting law and whether or not other states should consider enacting similar legislation.

- ❖ Michael Mazerov, Center on Budget and Policy Priorities

**10:00 – 11:15 a.m. A New Tool for Electronic Commerce Tax Enforcement?**

Netsweeper is an Internet content filtering company that developed a form of hybrid "AI" (Artificial Intelligence) technology to scan content, assign content to categories, and update its filter system without human intervention in real-time. Recently, the company has been in discussions with tax agencies across the world regarding how the Netsweeper application can be used for tax enforcement. In this session, Perry Roach and Lou Erdelyi of Netsweeper will discuss how they believe their patented tax enforcement and collection strategy for virtual sales and eCommerce can provide governments the tools necessary to enforce their tax laws.

- ❖ Perry Roach, Netsweeper Inc.
- ❖ Lou Erdelyi, Netsweeper Inc.

**11:15 – 12:00 p.m. Anti-Fraud Measures: Protecting Income Tax Returns**

In the past, Federal and State Treasuries allowed criminals to steal billions of dollars through the annual income tax filing obligation but recent innovations by all stakeholders have made it much more difficult to defraud government taxing agencies. Learn how this public private partnership is saving your state millions of dollars every year and better protecting your constituents from identity theft.

- ❖ Julie Magee, Director, Tax Regulatory Affairs, Credit Karma Tax

**12:00 p.m. Adjournment**

# Task Force Membership

Co-Chair, Senator Pam Althoff, Illinois ✓  
Co-Chair, Delegate Sheila Hixson, Maryland ✓  
Co-Chair, Representative Chris Perone, Connecticut ✓

Representative Chris Sells, Alabama  
Representative Dan Douglas, Arkansas  
Councilmember Anita Bonds,  
Washington D.C.  
Representative David Santiago, Florida  
Representative Scott Saiki, Hawaii  
Representative Sylvia Luke, Hawaii  
Representative Lance Clow, Idaho  
Senator Toi Hutchinson, Illinois  
Senator Luke Kenley, Indiana  
Representative Julie Stokes, Louisiana  
Senator Neil Riser, Louisiana  
Representative Jay Kaufman, Massachusetts ✓  
Representative Joyce Peppin, Minnesota  
Senator Ann Rest, Minnesota  
Senator Ryan Silvey, Missouri  
Senator Jim Smith, Nebraska  
Assemblywoman Irene Bustamante-Adams,  
Nevada  
Representative Norman Major, ✓  
New Hampshire  
Assemblyman Felix Ortiz, New York  
Representative John Szoka, North Carolina  
Senator Dwight Cook, North Dakota ✓  
Representative Gary Scherer, Ohio ✓  
Representative Timothy Schaffer, Ohio  
Senator Roger Thompson, Oklahoma  
Representative Brian Patrick Kennedy, ✓  
Rhode Island

Representative Nathan Ballentine, South  
Carolina  
Senator Paul Campbell Jr., South Carolina  
Senator Deb Peters, South Dakota ✓  
Representative Justin Cronin, South Dakota  
Representative Kevin Brooks, Tennessee  
Representative Dennis Bonnen, Texas  
Representative Dan Flynn, Texas  
Representative Drew Springer, Texas  
Representative John Wray, Texas  
Senator Wayne Harper, Utah ✓  
Senator Howard Stephenson, Utah  
Senator Curtis Bramble, Utah ✓  
Representative Janet Ancel, Vermont ✓  
Delegate Eric Nelson, West Virginia  
Senator Alberta Darling, Wisconsin  
Representative John Macco, Wisconsin

## Legislative Staff

Mary Cleary, Michigan  
Megan Moore, Montana  
Katherine Schill, Minnesota  
Dan Schmidt, Wisconsin  
Esther Van Mourik, Colorado

## NCSL Staff

Max Behlke, Director, SALT Task Force  
Jake Lestock, Policy Specialist

## 2016-2017 NCSL National Officers

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Senator Deb Peters (South Dakota), President-elect  
Senator Toi Hutchinson (Illinois), Vice President  
Senator Curtis Bramble (Utah), Immediate Past President  
William Pound, Executive Director