

38 JCB



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.revenue.nh.gov



Carolynn J. Lear
Assistant Commissioner

August 4, 2021

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration to **retroactively** pay annual membership dues to the Federation of Tax Administrators (FTA), Washington, D.C. (Vendor #220576) in the amount of \$12,218 upon Governor and Council approval. This amount consists of two fees, one for annual organizational dues in the amount of \$9,730 and one for maintenance fees for the Modernized Federal-State E-File Program in the amount of \$2,488, both are effective July 1, 2021 through June 30, 2022. **100% General Funds**

Funding is available in the following account:

01-84-84-840010-7884, Administration, Department of Revenue Administration

026-500251 Membership Fees	FY 2022	\$9,730.00
026-500251 Membership Fees	FY 2022	\$2,488.00
		\$12,218.00

EXPLANATION

The FTA is a national organization that allows all states to coordinate their needs with other states and the federal government. The FTA provides the Department of Revenue Administration with services, bulletins and memoranda on matters regarding taxation, public finance and invaluable resources that the Department could not get elsewhere. This request is **retroactive** due to the billing cycle of the FTA and the membership negotiations with the FTA. It should be noted that the FTA has maintained member rates since 2008.

Listed below are answers to standard questions required for Governor and Executive Council organization dues and membership approval submissions:

1. How long has this organization been in existence and how long has this agency been a member of this organization?

His Excellency, Governor Christopher T. Sununu
and the Honorable Council

The FTA was organized in 1937 to improve the quality of state tax administration by providing services to state tax authorities and administrators. The State of New Hampshire has been a member since its inception.

2. Is there any other organization which provides the same or similar benefits, which your agency belongs to?

No.

3. How many other states belong to this organization and is your agency the sole New Hampshire state agency that is a member?

FTA serves as the principal tax collection agency of the 50 states, the District of Columbia, Puerto Rico and New York City. The Department of Revenue and the Department of Safety share a membership and the State's dues are allocated between the two Department's 60% and 40% respectively.

4. How is the dues structure established? (Standard fees for all states, based on population, based on other criteria, etc.)

Equally weighed by three factors; total dues divided by 52; share of United States population since 1999 estimates; and, share of state revenue derived by the Census Bureau data collection.

5. What benefit does the state receive for participating in this membership?

The FTA allows all states to coordinate their needs with other states and the federal government. The FTA provides the Department of Revenue Administration with research, bulletins and memoranda on matters involving taxation, public finance, key seats at the table with counterparts and invaluable resources. The FTA allows for unlimited inquiry privileges to databases and linked research tools. The FTA acts as a liaison in facilitation of tax exchange agreements between 50 states. The sharing of information allows for states to identify tax issues relevant to our laws, leading to compliance and increased revenue.

Finally, the FTA identifies proposed and actual federal law changes that impact the state's ability to enforce tax laws.

6. Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail.

The FTA will provide, at no charge, research materials and offer members-only scholarships to attend key meetings with state counterparts, as well as publishing weekly Tax Express, which communicates on current events in tax policy. The FTA also publishes annual directories of state tax administration officials and other reports. The FTA offers research tools utilized by the Audit Division of the

His Excellency, Governor Christopher T. Sununu
and the Honorable Council

Department of Revenue Administration.

7. Is the membership required to receive any federal grants or required in order to receive or participate in licensing or certification exams? Explain.

No.

8. Is there any travel included with this membership fee? Explain in detail any travel to include the number of employees involved, number of trips, destination if known and purposes of membership-supported trips.

The membership dues do not account for travel. If necessary to attend, requests will be handled on an individual basis.

9. Which state agency employees are directly involved with this organization? (Indicate if they are members, voting members, committee members, and/or officers of the organization.)

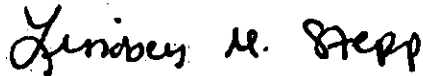
The agency as a whole is considered a member. Likely direct communications will occur with: Lindsey Stepp, Commissioner; Carollynn Lear, Assistant Commissioner, Frederick Coolbroth Jr., Director of Audit and Peter Roth, Legal Counsel.

10. Explain in detail any negative impact to the state if the agency did not belong to this organization.

The Department does not have the resources offered by FTA independent of the organization. Without the membership, cost sharing among state entities would be forfeited and each service provided through membership would either be forgone or obtained through individual contracts at a greater expense.

Source of funds: 100% general funds

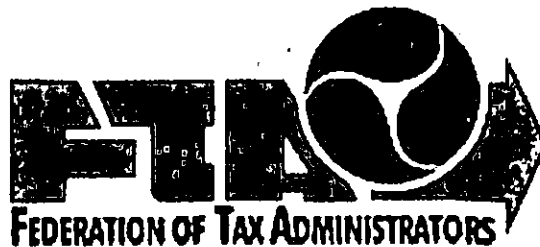
Respectfully Submitted,



Lindsey M. Stepp
Commissioner of Revenue Administration

444 North Capitol Street NW
Suite 348
Washington, DC 20001
(202) 624-5890

INVOICE 815



New Hampshire Department of Revenue Administration
109 Pleasant Street
Concord, New Hampshire 3302

Invoice # 815
Invoice Date 06/14/2021
Invoice Due 08/13/2021

Amount Due	\$ 9,730.00
-------------------	--------------------

Transactions

Description	Amount
FTA Member Dues - FY22 (July 1, 2021 - June 30, 2022)	\$ 8,845.00
FTA Member Dues - One-Time Assessment for FY22*	\$ 885.00

Total Amount	\$ 9,730.00
Amount Paid	-\$ 0.00
Amount Due	\$ 9,730.00

*FTA offered a 10% pandemic credit on its FY 2021 invoice; this invoice includes a 10% assessment to offset that loss.

If you have any questions concerning this invoice, please contact:

Ryan Minnick, Manager, Special Projects at 202-624-5896 or ryan.minnick@taxadmin.org
Mary Peterson, Executive Director at 202-624-5891 or mary.peterson@taxadmin.org

Thank you for your membership and support of the Federation of Tax Administrators.

FTA FEIN: 36-2327263

Federation of Tax Administrators

Invoice

444 North Capitol Street NW
Suite 348
Washington, District of Columbia 20001
United States
+1 202-807-6328
ryan.minnick@taxadmin.org
US EIN 36-2327263

Invoice number INV-0558
Date of Issue Aug 11, 2021
Date due Sep 10, 2021

Bill to
New Hampshire
roger.marchand@dra.nh.gov

\$2,488.00 due September 10, 2021

This invoice represents annual program fees owed to the Federation of Tax Administrators for funding of Technical Programming, establishing/maintaining digital standards for the Modernized Federal-State E-File (MeF) Programs, and apportioned State Exchange System maintenance and licenses for FY2022 (July 1, 2021 to June 30, 2022).

Description	Qty	Unit price	Amount
Annual Maintenance Fee - 1041	1	\$156.00	\$156.00
Annual Maintenance Fee - 1040	1	\$312.00	\$312.00
Annual Maintenance Fee - 1065	1	\$208.00	\$208.00
Annual Maintenance Fee - 1120	1	\$312.00	\$312.00
FTA State Exchange System Annual Maintenance	1	\$1,500.00	\$1,500.00
		Subtotal	\$2,488.00

Pay \$2,488.00 with card

Visit https://invoice.stripe.com/i/acct_1JMeY3HOjc4u1Vbp/invst_K1O9EFdJLOUHk48vF4dLHYbV0tBmGgl

Questions? Contact Federation of Tax Administrators at ryan.minnick@taxadmin.org or call at +1 202-807-6328.