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State of New Hampshire Department of Revenue Administration

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John T. Beardmore
Commissioner

Lindsey M. Stepp
Assistant Commissioner

August 1, 2017

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 a membership fee to the Federation of Tax Administrators (FTA), Washington, D.C. (Vendor #220576) for annual organizational dues in the amount of \$8,845 effective July 1, 2017 through June 30, 2018. **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 2018	\$ 8,845.00
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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?

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.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

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 that provides either the same or similar benefits?

FTA serves as the principal tax collection agency of the 50 states, the District of Columbia, Puerto Rico and New York City.

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 offers 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 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?

The agency's Commissioner; Assistant Commissioner, Director of Audit and 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 be contracts.

Source of funds: 100% general funds

Respectfully Submitted,



John T. Beardmore
Commissioner of Revenue Administration

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Suite 348
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(202) 624-5890

INVOICE 322



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

Invoice # 322
Invoice Date 07/06/2017
Invoice Due 07/21/2017

Amount Due	\$ 8,845.00
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Transactions

Description	Amount
FY2018 FTA Dues	\$ 8,845.00

Total Amount	\$ 8,845.00
Amount Paid	-\$ 0.00
Amount Due	\$ 8,845.00

Please note that the annual dues amount has not increased since July 1, 2008.

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

Darrell Reeves, Office Manager at 202-624-5892 or darrell.reeves@taxadmin.org
Gale Garriott, Executive Director at 202-624-5891 or gale.garriott@taxadmin.org

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

FTA FEIN: 36-2327263