



New Hampshire Liberty Alliance

Gold Standard

HB 366 NAY/OTPA
 HB 1237 YEA/OTP
 HB 1135 NAY/OTPA
 HB 1597 NAY/ITL
 HB 1476 NAY/ITL
 HB 1477 NAY/ITL

NHLiberty.org

February 6th , 2014

Bills Removed From Consent

HB 366, relative to showing a ballot

Committee recommendation: Election Law: OTP/A 13-5

This bill, as amended, making it a misdemeanor to photograph and share your ballot, is **anti-liberty**:

- This is a solution in search of a problem. There is no evidence that citizens are being coerced into recording their ballots.
- Most citizens are proud of their right to vote, and some wish to share it with friends. It is their choice and their constitutional right to free speech – US Constitution - First Amendment and NH Constitution Part I, Art. 22.
- After-the-fact photos are not currently illegal according to RSA 659:35.

HB 366
NAY
ON
OTPA

Regular Calendar

HB 1237, prohibiting residency restrictions for registered sex offenders and offenders against children.

Committee recommendation: Criminal Justice: OTP/A 18-1

This bill, which would repeal residency restrictions, is **pro-liberty**:

- Courts in New Hampshire have already repealed sex offender residency restrictions in Franklin and Dover; this will codify court decisions consistently throughout the state.
- Residency restrictions can backfire by driving people on the registry underground, where they are harder to track and monitor.
- Limitations on residency can force people on the registry further from the support networks they need the most: jobs, therapy, and public transportation, making it more difficult to re-assimilate into society.

HB 1237
YEA
ON
OTP

HB 1135, relative to penalties for driving without a license.

Committee recommendation: Transportation: OTP/A 11-5

This bill, which increases criminal penalties for driving with an expired license, is **anti-liberty**:

- The constitution exhorts legislators to keep penalties proportionate to the actual crimes (Art. 18, Part I). Increases the penalty on 1st time offenders from a violation to a misdemeanor for a victimless crime. A penalty of up to a year in jail for driving with an expired license is not justice.
- A driver with 30 years experience is likely going to be a much better driver than a 17 year old, regardless of whether her license is updated. Public policy should allow for discretion based on other factors besides paying your DMV fee.

HB 1135
NAY
ON
OTPA

HB 1597, reducing the rate of tax on meals under the meals and rooms tax.

Committee recommendation: Ways and Means: ITL 9-8

This bill, which reduces the meals tax by about 1%, is **pro-liberty**:

- People should not be forced to pay more for the necessity of eating meals.
- Reduction in tax rates can lead to increased consumer spending which would help NH businesses

HB 1597
NAY
ON
ITL

HB 1476, exempting proprietorship from taxation under the business enterprise tax.

Committee recommendation: Ways and Means: ITL 18-2

This bill, which would exempt non-franchised enterprises (proprietorships) from BET, is **pro-liberty**:

- Incorporated enterprises (Inc., LLC, PLC, PCC, type-S) are technically franchises of the State. A franchise is defined as the power granted by the State to do business in a manner not available to the general public (without liability). In 1903, the people of the State authorized the expansion of taxation to include additional forms of property such as franchises. If the business enterprise tax is lawful, it is because it is a franchise tax.
- The business enterprise tax is a franchise tax, it cannot be levied on non-franchises. Proprietorships are not franchises. A proprietorship is legally identical to its owner(s), owners are fully liable for the actions of the proprietorship.
- The business enterprise tax cannot be levied on individuals, therefore, it cannot be levied on the proprietorships with whom they are identical. This is entirely consistent with supreme court decisions as the distinction is solely in the class of property, franchise or proprietorship, and not upon the any distinction in the owners.

HB 1476
NAY
ON
ITL

HB 1477, exempting proprietorships from taxation under the business profits tax.

Committee recommendation: Ways and Means: ITL 17-3

This bill, which would exempt non-franchised enterprises (proprietorships) from BPT, is **pro-liberty**:

- The BPT is only constitutional if it is a franchise tax (a tax on an incorporated enterprise).
- Franchise taxes cannot be levied on non-franchised enterprises (proprietorships)
- This is a distinction in classes of property (franchise or proprietorship), not a distinction between the taxpayers who own the property.

HB 1477
NAY
ON
ITL