



Lindsey M. Stepp
Commissioner

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State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
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Telephone 603-230-5005
www.revenue.nh.gov

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Ora M. LeMere
Assistant Commissioner

July 11, 2023

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 \$14,669 upon Governor and Council approval. This amount consists of two fees, one for annual organizational dues in the amount of \$11,529 and one for maintenance fees for the Modernized Federal-State E-File Program in the amount of \$3,140, both are effective July 1, 2023 through June 30, 2024. **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 2024	\$11,529.00
026-500251 Membership Fees	FY 2024	<u>\$ 3,140.00</u>
		\$14,669.00

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?

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.

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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

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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; Ora LeMere, 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



Federation of Tax Administrators
 FEIN: 36-2327263
 www.taxadmin.org
 invoices@taxadmin.org
 202-964-5852

444 North Capitol Street NW
 Suite 348
 Washington, DC 20001

INVOICE

Invoice Number 1453
 Invoice Date 07/05/2023
 Due Date 08/04/2023
 Invoice Total \$11,529.00
 Balance Due \$11,529.00

**New Hampshire Department of
 Revenue Administration**
 109 Pleasant Street
 Concord, New Hampshire 3302
 United States
 lindsey.stepp@dra.nh.gov

Item	Description	Quantity	Line Total
FY24 FTA Member Dues	Annual FTA membership dues for fiscal year 2024 (July 1, 2023 - June 30, 2024)	1	\$11,529.00

Invoice Terms:
 Net 30

Subtotal	\$11,529.00
Total	\$11,529.00
Paid to Date	\$0.00
Balance Due	\$11,529.00

If you have questions:
 Email invoices@taxadmin.org or call 202-964-5852

ACH Payment Information:
Bank: Capital One Bank
Beneficiary: Federation of Tax Administrators
Account: 4670296714
ABA Routing Number: 065000090
Bank Address: 1600 Capital One Dr. McLean, VA 22102
SWIFT CODE: HIBKUS44
 Send payment advice to: noticesFTA@teammvb.com



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444 North Capitol Street NW
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 Washington, DC 20001

INVOICE

Invoice Number	1410	New Hampshire
Invoice Date	07/05/2023	United States
Due Date	08/04/2023	roger.marchand@dra.nh.gov
Invoice Total	\$3,140.00	
Balance Due	\$3,140.00	

Item	Description	Quantity	Line Total
MeF Maintenance FS 1120	Annual MeF program maintenance fee for FS 1120	1	\$385.00
MeF Maintenance FS 1065	Annual MeF program maintenance fee for FS 1065	1	\$257.00
MeF Maintenance FS 1040	Annual MeF program maintenance fee for FS 1040	1	\$385.00
MeF Maintenance FS 1041	Annual MeF program maintenance fee for FS 1041	1	\$193.00
Annual SES Fee	Annual State Exchange System fee	1	\$1,920.00

This invoice represents annual dues owed to Federation of Tax Administrators for funding of Technical Programming/Web Resources establishing/maintaining XML Standards for the Modernized Federal-State E-File Programs and apportioned State Exchange System maintenance and licenses for FY24 (July 1, 2023 - June 30, 2024).

Subtotal	\$3,140.00
Total	\$3,140.00
Paid to Date	\$0.00
Balance Due	\$3,140.00

Invoice Terms:
 Net 30

If you have questions:
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