

New Hampshire Department of Revenue Administration  
45 Chenell Drive, Concord, NH 03301

**TECHNICAL INFORMATION RELEASE**

**TIR 2004-001    Date January 21, 2004**

A Technical Information Release is designed to provide information of changes in laws administered by the Department and for the policy positions of the Department as a service to citizens and municipal officials. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, citizens and municipal officials should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions specific to this Technical Information Release should be directed to the Municipal Finance Bureau, at (603) 271-3397.

Senate Bill 32, Chapter 95, Laws of 2003 amended the definition of “budget” under RSA 32:3, III. It is the Department’s understanding that the intent of this legislation was to clarify which proposed budget amount goes in the warrant article for the operating budget, *the budget committee’s recommended amount or the governing body’s recommended amount.*

While the posted budget forms (MS7 for towns and MS27 for schools) have columns for both the governing body’s and the budget committee’s recommended budget amounts, the issue raised in the Senate Bill 32 discussions dealt with the posted warrant. To comply with the legislative intent of Senate Bill 32, the Department recommends that both the governing body’s and the budget committee’s recommended budget amounts be stated in the warrant article for the operating budget. The following are sample operating budget articles:

***To see if the municipality will vote to raise and appropriate the budget committee recommended sum of \$606,050 for general municipal operations; the selectmen recommend \$616,050. This article does not include appropriations voted in other warrant articles.***

**OR**

***To see what sum the municipality will vote to raise and appropriate for the operating budget. The budget committee recommends \$606,050; the selectmen recommend \$616,050. This article does not include appropriations voted in other warrant articles.***

Please refer to the Department’s publication entitled “Suggested Warrant Articles” for other sample articles. This publication is sent to all municipalities and schools districts, and is also available on the web at:

[http://www.state.nh.us/revenue/municipalities/warrant\\_articles.htm](http://www.state.nh.us/revenue/municipalities/warrant_articles.htm)

Should you have budget or warrant article questions, please contact the Municipal Finance Bureau at 271-3397.