

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

**TECHNICAL INFORMATION RELEASE
TIR 2006-005 June 20, 2006**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. 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, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

EMERGENCY EXPENDITURE OF FUNDS FOR DISASTERS

The purpose of this information release is to provide technical assistance to municipalities on emergency expenditure of funds for disasters such as the October 2005 and May 2006 floods.

- I. State or federal grants/monies may be accepted and expended under RSA 31:95-b. This law allows towns and village districts to apply for, accept and expend funds after holding a hearing with notice posted in the newspaper 7 days prior to the hearing. These expenditures are outside the normal appropriations process and require no further approval except following the requirements of the granting authority.
- II. If you are waiting for state or federal funds as a result of a major disaster, but need to make repairs now and do not have funds immediately available, you may hold a special meeting without petitioning the court and pursuant to RSA 31:5-a to appropriate the local matching share.
- III. Existing funds may be expended under RSA 32:11 which provides for emergency expenditures with approval from the Commissioner of the Department of Revenue Administration. This type of expenditure requires specification of offsetting revenue, with no new taxes to be raised. Procedures for approval are outlined in our informational package that is available upon request.

For more information please contact the Municipal Services Division at (603) 271-3397 to speak to a municipal accounts auditor; to request a disaster emergency expenditure information package; or for assistance with timelines, posting requirements, or warrant article construction for holding a special meeting.

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 N.H. Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by contacting them at (603) 271-2318.