

New Hampshire Department of Revenue Administration
109 Pleasant St., Concord, NH 03301

TECHNICAL INFORMATION RELEASE
TIR 2009-004 April 23, 2009

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.).



SB39, Chapter 14*, Laws of 2009, authorizes the governing body of a town, village district, or school district to call a special meeting(s), without court approval and without meeting the 50% registered voter requirement of RSA 31:5, to consider an appropriate response to the federal American Recovery and Reinvestment Act of 2009 (ARRA). Such meeting(s) shall be specifically and exclusively related to the appropriation and expenditure of ARRA funds and local matching share only.

ARRA related meetings may include issuance of bonds or notes and the adoption of a warrant article under the provisions of RSA 31:95-b or 198:20-b to allow acceptance of unanticipated funds. Allowable appropriations may be funded from grants, bonds, notes, existing capital reserve funds, unreserved fund balance, and/or taxation. To the extent it relates to ARRA funding, a vote could also be taken on a previously denied appropriation under RSA 32:10, I, (e), commonly referred to as "no means no". **Only purposes and business related to ARRA may be addressed at an ARRA special meeting.**

To hold a special ARRA meeting, the governing body shall post a notice and a warrant containing proposed ARRA related actions and appropriations. No separate budget form is required. The provisions of RSA 32:16 - 32:18 shall not apply. The expedited process incorporates a public hearing and meeting in one session, and the process takes place in just over a week. (Refer to the Attorney General announcement for timing details). SB2 municipalities may elect to hold two sessions spanning a 25 day period, or they may choose the shorter expedited schedule for this special meeting. Please note that the procedure for financing appropriations from bonds or notes requires the expanded time frame of 25 days for all municipalities and still requires the 2/3 or 3/5 super majority ballot vote as required under the provisions of governance for the particular municipality.

ARRA special meeting documents must be submitted to the Department of Revenue Administration (DRA) within 20 days after the meeting as required by RSA 21-J:34, however, no posted budget form is required. Please print "ARRA" in large letters at the top of each ARRA special meeting document.

Strict accountability is required for ARRA funds. For more information regarding accountability requirements under ARRA go to www.nh.gov/recovery/links/index.htm.

SAMPLE TIMELINE

	Notice Date	Public Hearing Date	Meeting Date
Traditional	May 1	May 8	May 8
SB2 (RSA 40:13)	May 1	May 8	May 24
Bond/Note (RSA 33:8-a)	May 1	May 8	May 24

For more information please contact the Municipal Services Division at (603) 271-3397 to speak to a municipal accounts auditor for assistance with timelines, posting requirements, or warrant article construction.

*Read Section 14:2 of Chapter 14, Laws of 2009 at this link. www.gencourt.state.nh.us/legislation/2009/SB0039.html

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, 109 Pleasant St., Concord, NH 03301 or by contacting them at (603) 271-2318.