

TECHNICAL INFORMATION RELEASE
TIR 2009-009 July 30, 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.).



ARRA SPECIAL MEETINGS - REVISED BY CHAPTER 229, LAWS OF 2009

The governing body of a town, village district, or school district may 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.**

The requirements for holding an ARRA special meeting are set forth in section 5 of Chapter 229. To hold an ARRA special meeting, the governing body shall post a notice and a warrant containing proposed ARRA related actions and appropriations. The expedited process incorporates a public hearing and meeting in one session, and the process takes place in just over a week. No budget form or action by a budget committee is required. Section 5 of Chapter 229 provides further **clarification** on some technical issues of holding an ARRA special meeting:

- 1. For municipalities that have adopted the provisions of RSA 40:13 (SB2), the issuance of notes or bonds shall be authorized by a vote of 3/5 of all ballots cast. For all other municipalities, financing agreements shall be authorized by a ballot vote of 2/3, unless the town has adopted a charter provision specifically stating an alternate vote requirement.*
- 2. The public hearing on the proposed warrant articles held at an expedited ARRA special meeting satisfies the hearing requirement of RSA 33:8-a. If a municipality has elected to follow the provisions of RSA 40:13 for an ARRA special meeting, a 15-day period between the deliberative session and the official ballot vote is required.*
- 3. Section 5 of Chapter 229 is retroactive to April 17, 2009 to cover previous actions taken at ARRA special meetings.*

ARRA special meeting documents must be submitted to the Department of Revenue Administration. Please print "ARRA" in large letters at the top of each ARRA special meeting document.

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) 271-2191.