



21A

STATE OF NEW HAMPSHIRE
OFFICE OF THE GOVERNOR

CHRISTOPHER T. SUNUNU
Governor

July 11, 2018

The Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to Part 2, Article 50 of the New Hampshire Constitution, I respectfully request approval to summon the General Court to convene in Special Session on a date to be specified by the Speaker of the House and the President of the Senate, but to occur no later than August 15, 2018.

EXPLANATION

On June 21, 2018 the United States Supreme Court issued its decision in the South Dakota v. Wayfair, Inc., et al, (the "Wayfair" decision) in which the Court overturned 50 years of precedent that a retailer must be physically present in a state before the state could impose its sales and use tax collection requirements. The Wayfair has created uncertainty and could require New Hampshire businesses to collect sales and use taxes for over 10,000 state and local jurisdictions where they have no physical presence. In calling a special session the Executive Department intends on working with the General Court to pass comprehensive legislation which takes every feasible and legally permissible step to protect New Hampshire citizens and businesses from any and all attempts to impose sales and use tax obligations on New Hampshire.

Respectfully submitted,

A handwritten signature in black ink that reads "Christopher T. Sununu".

Christopher T. Sununu
Governor

The State of New Hampshire
By His Excellency
Christopher T. Sununu, Governor
With the Advice of the
Honorable Executive Council

A Proclamation

In the year of our Lord Two Thousand and Eighteen.

WHEREAS, on June 21, 2018, the United States Supreme Court issued its decision in South Dakota v. Wayfair, Inc., et al., (the "Wayfair decision") in which the Court overturned 50 years of precedent that a retailer must be physically present in a state before the state could impose its sales and use tax collection requirements; and

WHEREAS, the Wayfair decision has created enormous uncertainty and could require New Hampshire businesses to collect sales and use taxes for over 10,000 state and local jurisdictions where they have no physical presence; and

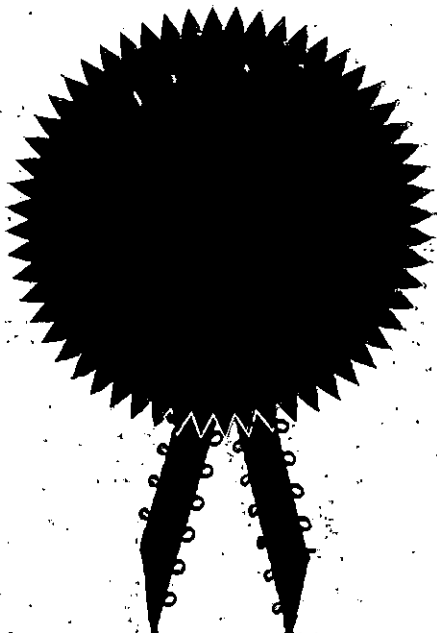
WHEREAS, the State of New Hampshire has made a fundamental policy decision to not impose a general sales and use tax; and

WHEREAS, the welfare of the people of the State of New Hampshire requires the convening of the General Court in special legislative session for the purpose of enacting legislation to respond to the Wayfair decision; and

WHEREAS, the Executive Department, in calling such a session, intends an agenda limited to passing comprehensive legislation which takes every feasible and legally permissible step to protect New Hampshire citizens and businesses from any and all attempts by foreign state and local taxing jurisdictions to impose sales and use tax collection obligations on New Hampshire businesses in violation of the Due Process Clause and Commerce Clause of the United States Constitution or any other provision of law;

NOW, THEREFORE I, CHRISTOPHER T. SUNUNU, GOVERNOR, with the advice of the Council, on a motion duly seconded, hereby exercise my legislative authority under Part 2, Article 50 of the New Hampshire Constitution and summon the General Court to convene in Special Session on a date to be specified by the Speaker of the House and the President of the Senate, but to occur no later than August 15, 2018.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the State of New Hampshire to be affixed this 11th day of July, 2018.



Christopher T. Sununu

Christopher T. Sununu
Governor