

LBA
06/12/25

**INDEX FOR SIDE BY SIDE COMPARISON - HB 1 BACK OF BUDGET SECTIONS
HOUSE PASSED VS SENATE PASSED**

| House Passed Section | Senate Passed Section | Page | Section Title | Action | Comments |
|----------------------|-----------------------|------|---|-------------|----------|
| 1.08 | 1.08 | 2 | Budget Footnotes; General. | No Change | |
| 2 | 2 | 2 | General Fund and Total Appropriation Limits. | No Change | |
| 3 | 3 | 3 | Assignment of Office Space. | No Change | |
| 4 | 4 | 3 | Lottery Commission; Authority Granted. | No Change | |
| 5 | 5 | 4 | Positions Abolished. | Amended | |
| 6 | 6 | 6 | Department of Health and Human Services; Division of Child Support Services; Payments to the Administrative Office of the Courts. | No Change | |
| 7 | N/A | 7 | Judicial Branch; General Fund Appropriation Reductions. | House Only | |
| 8 | 7 | 7 | Legislative Branch; General Fund Appropriation Reductions. | No Change | |
| 9 | 8 | 7 | Office of the Governor; General Fund Appropriation Reductions. | No Change | |
| 10 | 9 | 7 | Department of Information Technology; Appropriation Reductions. | Amended | |
| 11 | N/A | 7 | New Hampshire Retirement System; Other Fund Appropriation Reductions. | House Only | |
| 12 | N/A | 8 | Department of Justice; General Fund Appropriation Reductions. | House Only | |
| 13 | 10 | 8 | Department of Natural and Cultural Resources; General Fund Appropriation Reductions. | No Change | |
| 14 | 11 | 8 | Department of Environmental Services; General Fund Appropriation Reductions. | No Change | |
| 15 | 12 | 8 | Department of Health and Human Services; Budget Reduction. | Amended | |
| 16 | 13 | 8 | Department of State; General Fund Appropriation Reductions. | No Change | |
| N/A | 14 | 8 | Human Rights Commission; General Fund Appropriation Reductions. | Senate Only | |
| N/A | 15 | 9 | Liquor Commission; Liquor Fund Appropriation Reductions. | Senate Only | |
| N/A | 16 | 9 | Department of Corrections; General Fund Appropriation Reductions. | Senate Only | |
| 17 | 17 | 9 | Estimates of Unrestricted Revenue. | Amended | |
| 18 | 18 | 10 | Effective Date. | No Change | |

1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following general budget footnotes that contain class codes shall apply to all specified class codes in section 1.01 through 1.07 unless specifically exempted.

A. Not used.

B. Not used.

C. Revenue in excess of the estimate may be expended with prior approval of the fiscal committee and the approval of the governor and council.

D. The funds in this appropriation shall not be transferred or expended for any other purpose.

E. The appropriation budgeted in class 040-indirect costs are for general overhead state charges and such sums shall be transferred by the agency to the general fund of the state consistent with federal requirements.

F. This appropriation shall not lapse until June 30, 2027.

G. The funds in this appropriation shall not be transferred or expended for any other purpose and shall not lapse until June 30, 2027.

H. Not used.

I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either actual or projected budgeted revenue. The agency head shall notify the division of accounting services forthwith, in writing, as to precisely which line item appropriation and in what specific amounts reductions are to be made in order to fully compensate for the total revenue deficits. For the biennium ending June 30, 2027, account number 02-46-46-4620-5731 within the department of corrections shall be exempt from these provisions. The provisions of this footnote do not apply to federal funds covered by RSA 124:14.

J. This appropriation, to be administered by the commissioner, is for the necessary equipment needs of the department and shall be expended at the commissioner's discretion.

1.08 Budget Footnotes; General. For any state department, as defined in RSA 9:1, the following general budget footnotes that contain class codes shall apply to all specified class codes in section 1.01 through 1.07 unless specifically exempted.

A. Not used.

B. Not used.

C. Revenue in excess of the estimate may be expended with prior approval of the fiscal committee and the approval of the governor and council.

D. The funds in this appropriation shall not be transferred or expended for any other purpose.

E. The appropriation budgeted in class 040-indirect costs are for general overhead state charges and such sums shall be transferred by the agency to the general fund of the state consistent with federal requirements.

F. This appropriation shall not lapse until June 30, 2027.

G. The funds in this appropriation shall not be transferred or expended for any other purpose and shall not lapse until June 30, 2027.

H. Not used.

I. In the event that estimated revenue in revenue class 001-transfers for other agencies, 002-transfers from department of transportation, 003-revolving funds, 004-agency income, 005-private local funds, 006-agency income, 007-agency income, 008-agency income, 009-agency income is less than budgeted, the total appropriation shall be reduced by the amount of the shortfall in either actual or projected budgeted revenue. The agency head shall notify the division of accounting services forthwith, in writing, as to precisely which line item appropriation and in what specific amounts reductions are to be made in order to fully compensate for the total revenue deficits. For the biennium ending June 30, 2027, account number 02-46-46-4620-5731 within the department of corrections shall be exempt from these provisions. The provisions of this footnote do not apply to federal funds covered by RSA 124:14.

J. This appropriation, to be administered by the commissioner, is for the necessary equipment needs of the department and shall be expended at the commissioner's discretion.

2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all

2 General Fund and Total Appropriation Limits. The amounts included in section 1 for all

| | |
|---|---|
| <p>university system accounts and community college system accounts, under estimated source of funds from general funds, shall be the total appropriation from general funds for such accounting units that may be expended for the purpose of section 1 of this act. Any funds received by said systems from other than general funds are hereby appropriated for the use of the systems and may be expended by said systems whether or not this will result in an appropriation and expenditure by the system in excess of the total appropriation therefor.</p> | <p>university system accounts and community college system accounts, under estimated source of funds from general funds, shall be the total appropriation from general funds for such accounting units that may be expended for the purpose of section 1 of this act. Any funds received by said systems from other than general funds are hereby appropriated for the use of the systems and may be expended by said systems whether or not this will result in an appropriation and expenditure by the system in excess of the total appropriation therefor.</p> |
| <p>3 Assignment of Office Space. If, during the biennium ending June 30, 2027, because of program reductions, consolidations, or any other reason, office space becomes available in the health and human services complex, the Hayes building, or any other state building, except office space under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative services shall, with the prior approval of the fiscal committee of the general court, and with the approval of the governor and council, require that any agency renting private space be required to occupy such available space in said building or buildings forthwith. Such funds as have been allocated or committed by any agency affected by this section for outside rental shall be transferred by the director of the division of accounting services to the division of plant and property, activity number 01-14-14-141510 for maintenance of applicable state buildings.</p> | <p>3 Assignment of Office Space. If, during the biennium ending June 30, 2027, because of program reductions, consolidations, or any other reason, office space becomes available in the health and human services complex, the Hayes building, or any other state building, except office space under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative services shall, with the prior approval of the fiscal committee of the general court, and with the approval of the governor and council, require that any agency renting private space be required to occupy such available space in said building or buildings forthwith. Such funds as have been allocated or committed by any agency affected by this section for outside rental shall be transferred by the director of the division of accounting services to the division of plant and property, activity number 01-14-14-141510 for maintenance of applicable state buildings.</p> |
| <p>4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2027, in order to provide sufficient funding to the lottery commission to carryout lottery games that will provide funds for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal committee of the general court for approval of any new games, the expansion of any existing lottery games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures for consultants shall be made without prior approval by the fiscal committee. If approved, the commission may then apply to the governor and council to transfer funds from the sweepstakes revenue special account. The total of such transfers shall not exceed \$15,000,000 for the biennium ending June 30, 2027.</p> | <p>4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2027, in order to provide sufficient funding to the lottery commission to carryout lottery games that will provide funds for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal committee of the general court for approval of any new games, the expansion of any existing lottery games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures for consultants shall be made without prior approval by the fiscal committee. If approved, the commission may then apply to the governor and council to transfer funds from the sweepstakes revenue special account. The total of such transfers shall not exceed \$15,000,000 for the biennium ending June 30, 2027.</p> |

6/12/25

HB 1 – HOUSE PASSED

HB 1 – SENATE PASSED

5 Positions Abolished.

I. Developmental Disabilities Council. Position number 14623 is hereby abolished.

II. Housing Appeals Board. The following position numbers are hereby abolished 60 days following the passage of this act: 44827, 9U656, 9U657 and 9U658.

III. New Hampshire State Commission on Aging. Position number 44565 is hereby abolished.

IV. Office of the Child Advocate. Position numbers 44348, 44349, 44646, 44647, 44820, 44833, 44986, 44987 and 9U627 are hereby abolished.

V. State Department. The following position numbers are hereby abolished:

(a) Accounting Unit #1065 Corporate Administration: 11359 and 43440.

(b) Accounting Unit #1610 Records Management Archives: 43455.

(c) Accounting Unit #2410 Securities Regulation: 9U590.

(d) Accounting Unit #7052 Right-to Know Ombudsman: 9U727.

VI. Board of Tax and Land Appeals. Position numbers 14583, 14585, 19820, 19847, 9U165, 9U166 and 9U167 are hereby abolished effective at the close of business on October 1, 2025.

VII. Human Rights Commission. Position numbers 13939, 13940, 13941, 17081, 19995, 42414, 42415, 44504, 44505, 44914, 44915, 44916, 44917, 44918 and 44988 are hereby abolished.

VIII. Insurance Department. Position numbers 40590, 44902 and 44112 hereby abolished.

IX. Liquor Commission. Position numbers 14227, 14239, 14246, 14248, 14267, 14275, 14296, 14297, 14299, 14308, 14318, 14320, 14321, 14327, 14329, 18573, 18940, 43302, 44227, TMPPT1114, TMPPT1202, TMPPT1224, TMPPT2258, TMPPT2463, TMPPT2464, TNPPT3114, TMPPT4247, TMPPT5067, TMPPT5163, TMPPT5164, TMPPT6233, TMPPT6234, TMPPT6235 and TMPPT6236 are hereby abolished.

X. Department of Corrections. The following position numbers are hereby abolished:

(a) Accounting Unit #7101 Commissioner's Office: 12808, 19895, 43682 and 42238.

(b) Accounting Unit #8338 Victim Services Coordinator: 42282.

AMENDED BY THE SENATE

5 Positions Abolished.

I. Developmental Disabilities Council. Position number 14623 is hereby abolished.

II. Housing Appeals Board. Position number 9U656 is hereby abolished.

IV. Office of the Child Advocate. Position numbers 44348, 44349, 44986, and 44987 are hereby abolished.

V. State Department. The following position numbers are hereby abolished:

(a) Accounting Unit #1065 Corporate Administration: 11359.

(b) Accounting Unit #1610 Records Management Archives: 43455.

(c) Accounting Unit #2410 Securities Regulation: 9U562.

(d) Accounting Unit #7052 Right-to-Know Ombudsman: 9U727.

VI. Board of Tax and Land Appeals. Position number 14583 is hereby abolished.

VII. Insurance Department. Position numbers 40590, 44902 and 44112 hereby abolished.

VIII. Department of Corrections. The following position numbers are hereby abolished:

(a) Accounting Unit #7101 Commissioner's Office: 42238.

(b) Accounting Unit #8338 Victim Services Coordinator: 42282.

6/12/25

HB 1 – HOUSE PASSED

HB 1 – SENATE PASSED

(c) Accounting Unit #8300 Financial Services: 12813, 12826, 18178, 18863, 40894 and 42266.

(d) Accounting Unit #3372 NH State Prison for Men: 12819, 12821, 12843, 12853, 16320, 16833, 16888, 16913, 18173, 18837, 40200, 41505, 44309, 44332, 44319, 40215, 40213, 40201, 40178, 40175, 40174, 40169, 30333, 19546, 19537, 16847, 16274, 13023, 13021, 13014, 12988, 12975, 12957, 12938, 12928 and 12904.

(e) Accounting Unit #3373 Northern NH Correctional Facility: 41326, 41327, 41503, 41511, 41451, 41437, 41435, 41431, 41427, 41425, 41415, 41408, 41406 and 41338.

(f) Accounting Unit #3374 NH Correctional Facility/Women: 44310, 44306, 44301, 44281, 44271, 18831 and 18808.

(g) Accounting Unit #6632 Maintenance: 12894, 12930, 12940, 12952, 12966, 13010, 18798, 41482, 41484, 44317 and 44336.

(h) Accounting Unit #6633 Laundry: 16811 and 44316.

(i) Accounting Unit #6634 Kitchen: 12848, 16809, 18777, 18778, 18813 and 44261.

(j) Accounting Unit #6634 Warehouse: 12961, 16930 and 18848.

(k) Accounting Unit #8302 District Offices: 19568, 19914, 19921 and 30363.

(l) Accounting Unit #4106 Concord Transitional Work Center: 12827.

(m) Accounting Unit #5172 Shea Farm: 19938 and 16851.

(n) Accounting Unit #7874 Calumet House: 16929, 18800 and 18850.

(o) Accounting Unit #6820 Programs: 12901, 12885, 12937, 16284, 16812, 18781, 18809, 18849, 18854, 19533, 19552, 19564, 19939, 19953, 30341, 40234, 40717, 40719, 41315, 41463, 41464, 41467, 41509, 42237, 42240, 42242, 42243, 42250, 42262, 42263, 44263, 44329, 44331, 44334 and 44839.

(p) Accounting Unit #5833 Secure Psychiatric Unit: 12825, 12831, 19267, 16303 and 16282.

(q) Accounting Unit #8231 Mental Health: 12852, 12872, 12984, 16277, 16294, 19559, 41462, 42270 and 41473.

(r) Accounting Unit #8234 Medical – Dental: 12849, 12893, 12946, 18817, 18858, 19536, 19915, 30352, 41486, 41494, 41497 and 42254.

(s) Accounting Unit #8235 Residential Treatment Program: 16265.

(t) Accounting Unit #8236 Pharmacy: 12970, 16832, 9U662.

(c) Accounting Unit #8300 Financial Services: 12983.

(d) Accounting Unit #5731 Correctional Industries Inventory: 12888, 12907.

(e) Accounting Unit #3372 NH State Prison for Men: 12821, 12882, 16320, 16913, 40748.

(f) Accounting Unit #3373 Northern NH Correctional Facility: 41503.

(g) Accounting Unit #3374 NH Correctional Facility/Women: 40724.

(h) Accounting Unit #6632 Maintenance: 12894, 40167, 44336.

(i) Accounting Unit #6633 Laundry: 16811.

(j) Accounting Unit #6634 Kitchen: 18813.

(k) Accounting Unit #6635 Warehouse: 18848.

(l) Accounting Unit #8302 District Offices: 12829, 12845, 18563, 30356, 40899, 17428.

(m) Accounting Unit #4106 Concord Transitional Work Center: 12827.

(n) Accounting Unit #6820 Programs: 12901, 12937, 18809, 19552, 19564, 40719, 41315, 42240, 42250, 42263, 44329, 44334.

(o) Accounting Unit #8231 Mental Health: 16277, 19559, 41462, 41501, 41502, 41504.

(p) Accounting Unit #8234 Medical - Dental: 19536, 30352, 40709, 41497, 41522.

(q) Accounting Unit #8235 Residential Treatment Program: 30365.

(r) Accounting Unit #8236 Pharmacy: 9U662.

6/12/25

HB 1 – HOUSE PASSED

HB 1 – SENATE PASSED

(u) Accounting Unit #6528 Employee Development: 40740 and 42283.

(v) Accounting Unit #6529 Human Resources: 12832, 12805, 19901, 13028, 16327, 18180, 18804, 41508, 42269 and 44270.

(w) Accounting Unit #6531 Business Information Unit: 30347 and 40206.

(x) Accounting Unit #5929 Professional Standards: 12921, 12965, 13031, 16835, 16863, 16915, 18520, 41358, 41447, 41524 and 44298.

XI. Department of Business and Economic Affairs. The following position numbers are hereby abolished effective at the close of business on June 30, 2026: 19673, 20541, 20748, 21547, 21548, 21550, 21558, 21561, 21565, 21583, 21584, 21585, 21617 and 21689.

XII. Department of Natural and Cultural Resources. The following position numbers are hereby abolished:

(a) Accounting Unit #4104 State Arts Development: 30451, 40491, 42027 and 44996.

(b) Accounting Unit #4111 Federal Arts Partnership Grant: 13769, 13771, 30452 and 9U130.

XIII. Department of Education. Position numbers 41235, 16952, 13220, 44969, 44970, 44973, 42775, 13118, 8T3183, 8T3196, 8T3197, 13074, 13102, 40568, 40569, 40574, 41232, 44687, 9T3008, 44593, 45031, 44965, 44966, 44173, 9T2894, 9T2964, and 9T2965, are hereby abolished.

XIV. Department of Safety. Position numbers 43692, 43700, 43701, 43702, 43703, 43704, 43705, and 42706, are hereby abolished at the close of business on December 31, 2025.

6 Department of Health and Human Services; Bureau of Child Support Services; Payments to the Administrative Office of the Courts. The appropriation in account number 05-95-45-457010-2384, class 085, includes funds for payment to the administrative office of the courts in accordance with the cooperative agreement between the bureau of child support services and the administrative office of the courts. The bureau of child support services and the administrative office of the courts shall, prior to payment of such funds, enter into a cooperative agreement specifying in detail the services to be performed by the administrative office of the courts and the estimated costs of such services. Any change or modification in the services to be performed shall likewise be agreed to in writing and specify the change and the adjustment to the costs. Funds appropriated for these purposes shall be paid only after demonstration by the administrative office of the courts that it consistently transmits court orders to the bureau of child support services in accordance with the cooperative agreement.

(s) Accounting Unit #6528 Employee Development: 42283.

(t) Accounting Unit #6529 Human Resources: 12805, 13028, 18180, 19901, 42269.

(u) Accounting Unit #6531 Business Information Unit: 30347, 44333.

(v) Accounting Unit #5929 Professional Standards: 12899, 9U548.

III. Department of Education. Position numbers 41235, 16952, 13220, 44969, 44970, 44973, 42775, 13118, 8T3183, 13074, 13102, 40568, 40569, 40574, 41232, 44687, 9T3008, 44593, 45031, 44965, 44966, 44173, 9T2894, 9T2964, and 9T2965, are hereby abolished.

6 Department of Health and Human Services; Bureau of Child Support Services; Payments to the Administrative Office of the Courts. The appropriation in account number 05-95-45-457010-2384, class 085, includes funds for payment to the administrative office of the courts in accordance with the cooperative agreement between the bureau of child support services and the administrative office of the courts. The bureau of child support services and the administrative office of the courts shall, prior to payment of such funds, enter into a cooperative agreement specifying in detail the services to be performed by the administrative office of the courts and the estimated costs of such services. Any change or modification in the services to be performed shall likewise be agreed to in writing and specify the change and the adjustment to the costs. Funds appropriated for these purposes shall be paid only after demonstration by the administrative office of the courts that it consistently transmits court orders to the bureau of child support services in accordance with the cooperative agreement.

| | |
|--|---|
| <p>7 Judicial Branch; General Fund Appropriation Reductions. The judicial branch shall reduce state general fund appropriations by \$7,900,000 for the biennium ending June 30, 2027. The accounting unit 02-10-10-100010-1880, class 028, transfer to the department of administrative services for transfers to plant and property, shall not be reduced unless the reduction is agreed to by the commissioner of administrative services and the chief justice of the supreme court.</p> | <p>NO COMPARABLE SENATE SECTION</p> |
| <p>8 Legislative Branch; General Fund Appropriation Reductions. The legislative branch shall reduce state general fund appropriations by \$500,000 for the fiscal year ending June 30, 2026, and \$500,000 for the fiscal year ending June 30, 2027.</p> | <p>7 Legislative Branch; General Fund Appropriation Reductions. The legislative branch shall reduce state general fund appropriations by \$500,000 for the fiscal year ending June 30, 2026, and \$500,000 for the fiscal year ending June 30, 2027.</p> |
| <p>9 Office of the Governor; General Fund Appropriation Reductions. The office of the governor shall reduce state general fund appropriations by \$50,000 for the fiscal year ending June 30, 2026, and \$50,000 for the fiscal year ending June 30, 2027.</p> | <p>8 Office of the Governor; General Fund Appropriation Reductions. The office of the governor shall reduce state general fund appropriations by \$50,000 for the fiscal year ending June 30, 2026, and \$50,000 for the fiscal year ending June 30, 2027.</p> |
| <p>10 Department of Information Technology; Appropriation Reductions.</p> <p>I. The department of information technology shall reduce shared appropriations by \$5,000,000 for the fiscal year ending June 30, 2026, and by \$5,000,000 for the fiscal year ending June 30, 2027.</p> <p>II. The department of information technology, in consultation with the department of administrative services, shall proportionally decrease the funding allocated to the class 027 expenditure class lines of each state department or agency by their respective portion of these department of information technology shared costs.</p> | <p>AMENDED BY THE SENATE</p> <p>9 Department of Information Technology; Appropriation Reductions.</p> <p>I. The department of information technology shall reduce appropriations by \$5,000,000 for the fiscal year ending June 30, 2026, and by \$5,000,000 for the fiscal year ending June 30, 2027.</p> <p>II. The department of information technology, in consultation with the department of administrative services, shall proportionally decrease the funding allocated to the class 027 expenditure class lines of each state department or agency by their respective portion of these department of information technology costs.</p> |
| <p>11 New Hampshire Retirement System; Other Fund Appropriation Reductions. The New Hampshire retirement system shall reduce other fund appropriations by \$4,225,013 for the fiscal year ending June 30, 2026, and \$4,471,976 for the fiscal year ending June 30, 2027.</p> | <p>NO COMPARABLE SENATE SECTION</p> |

6/12/25

HB 1 – HOUSE PASSED

HB 1 – SENATE PASSED

| | |
|---|---|
| <p>12 Department of Justice; General Fund Appropriation Reductions. The department of justice shall reduce general fund appropriations by \$7,899,266 in the fiscal year ending June 30, 2026, and by \$6,806,493 in the fiscal year ending June 30, 2027.</p> | <p>NO COMPARABLE SENATE SECTION</p> |
| <p>13 Department of Natural and Cultural Resources; General Fund Appropriation Reductions. The department of natural and cultural resources shall reduce state general fund appropriations by \$300,000 for the fiscal year ending June 30, 2026, and \$300,000 for the fiscal year ending June 30, 2027.</p> | <p>10 Department of Natural and Cultural Resources; General Fund Appropriation Reductions. The department of natural and cultural resources shall reduce state general fund appropriations by \$300,000 for the fiscal year ending June 30, 2026, and \$300,000 for the fiscal year ending June 30, 2027.</p> |
| <p>14 Department of Environmental Services; General Fund Appropriation Reductions. The department of environmental services shall reduce state general fund appropriations by \$3,000,000 for the fiscal year ending June 30, 2026, and \$3,000,000 for the fiscal year ending June 30, 2027.</p> | <p>11 Department of Environmental Services; General Fund Appropriation Reductions. The department of environmental services shall reduce state general fund appropriations by \$3,000,000 for the fiscal year ending June 30, 2026, and \$3,000,000 for the fiscal year ending June 30, 2027.</p> |
| <p>15 Department of Health and Human Services; Budget Reduction. In addition to any other required reductions, the department of health and human services is hereby directed to reduce general fund appropriations by \$23,000,000 in the fiscal year ending June 30, 2026, and by \$23,000,000 in the fiscal year ending June 30, 2027. The department shall provide the department of administrative services with the accounting units and class lines to be reduced and shall report these reductions to the fiscal committee of the general court by May 30, 2026, for reductions in the fiscal year ending June 30, 2026, and by May 30, 2027, for reductions in the fiscal year ending June 30, 2027.</p> | <p>AMENDED BY THE SENATE</p> <p>12 Department of Health and Human Services; Budget Reduction. In addition to any other required reductions, the department of health and human services is hereby directed to reduce general fund appropriations by \$25,500,000 in the fiscal year ending June 30, 2026, and by \$25,500,000 in the fiscal year ending June 30, 2027. The department shall provide the department of administrative services with the accounting units and class lines to be reduced and shall report these reductions to the fiscal committee of the general court by May 30, 2026, for reductions in the fiscal year ending June 30, 2026, and by May 30, 2027, for reductions in the fiscal year ending June 30, 2027.</p> |
| <p>16 Department of State; General Fund Appropriation Reductions. The department of state shall reduce general fund appropriations by \$225,000 in the fiscal year ending June 30, 2026, and by \$240,000 in the fiscal year ending June 30, 2027.</p> | <p>13 Department of State; General Fund Appropriation Reductions. The department of state shall reduce general fund appropriations by \$225,000 in the fiscal year ending June 30, 2026, and by \$240,000 in the fiscal year ending June 30, 2027.</p> |
| <p>NO COMPARABLE HOUSE SECTION</p> | <p>14 Human Rights Commission; General Fund Appropriation Reductions. The human rights commission shall reduce general fund appropriations by \$254,000 in the fiscal year ending June 30,</p> |

SIDE BY SIDE COMPARISON – BACK OF BUDGET SECTIONS

6/12/25

HB 1 – HOUSE PASSED

HB 1 – SENATE PASSED

| | | | |
|---------------------------------------|------------------|------------------|---|
| | | | 2026, and by \$267,000 in the fiscal year ending June 30, 2027. |
| NO COMPARABLE HOUSE SECTION | | | 15 Liquor Commission; Liquor Fund Appropriation Reductions. The liquor commission shall reduce state liquor fund appropriations by \$1,000,000 for the biennium ending June 30, 2027. In the event liquor fund revenue transfers to the general fund for the fiscal year ending June 30, 2026, as reported in the audited annual comprehensive financial report pursuant to RSA 21-I:8, II(a), exceeds the official revenue plan for liquor fund revenues transferred to the general fund, the commission may use this excess revenue towards meeting the required \$1,000,000 reduction. |
| NO COMPARABLE HOUSE SECTION | | | 16 Department of Corrections; General Fund Appropriation Reductions. The department of corrections shall reduce general fund appropriations by \$5,000,000 for the biennium ending June 30, 2027. |
| 17 Estimates of Unrestricted Revenue. | | | AMENDED BY THE SENATE |
| GENERAL FUND | <u>FY 2026</u> | <u>FY 2027</u> | 17 Estimates of Unrestricted Revenue. |
| BUSINESS TAXES | \$625,400,000 | \$650,200,000 | GENERAL FUND |
| MEALS AND ROOMS TAX | 337,500,000 | 349,900,000 | FY 2026 |
| TOBACCO TAX | 111,800,000 | 110,100,000 | FY 2027 |
| TRANSFER FROM LIQUOR | 102,900,000 | 102,300,000 | BUSINESS TAXES |
| INTEREST AND DIVIDENDS TAX | 8,700,000 | 0 | MEALS AND ROOMS TAX |
| INSURANCE | 159,000,000 | 163,000,000 | TOBACCO TAX |
| COMMUNICATIONS TAX | 29,100,000 | 28,700,000 | TRANSFER FROM LIQUOR |
| REAL ESTATE TRANSFER TAX | 141,200,000 | 149,300,000 | INTEREST AND DIVIDENDS TAX |
| COURT FINES & FEES | 13,700,000 | 13,700,000 | INSURANCE |
| SECURITIES REVENUE | 44,400,000 | 44,500,000 | COMMUNICATIONS TAX |
| BEER TAX | 13,000,000 | 13,000,000 | REAL ESTATE TRANSFER TAX |
| OTHER REVENUES | 126,000,000 | 120,000,000 | COURT FINES & FEES |
| MEDICAID RECOVERIES | <u>3,100,000</u> | <u>3,100,000</u> | SECURITIES REVENUE |
| | | | BEER TAX |
| | | | OTHER REVENUES |
| | | | MEDICAID RECOVERIES |

SIDE BY SIDE COMPARISON – BACK OF BUDGET SECTIONS

6/12/25

HB 1 – HOUSE PASSED

HB 1 – SENATE PASSED

| | | | | | |
|---|--------------------|--------------------|---|--------------------|--------------------|
| TOTAL GENERAL FUND | \$1,715,800,000 | \$1,747,800,000 | TOTAL GENERAL FUND | \$1,768,600,000 | \$1,843,900,000 |
| EDUCATION FUND | <u>FY 2026</u> | <u>FY 2027</u> | EDUCATION FUND | <u>FY 2026</u> | <u>FY 2027</u> |
| BUSINESS TAXES | \$434,600,000 | \$451,800,000 | BUSINESS TAXES | \$461,200,000 | \$506,300,000 |
| MEALS AND ROOMS TAX | 11,000,000 | 11,400,000 | MEALS AND ROOMS TAX | 11,100,000 | 11,500,000 |
| TOBACCO TAX | 64,300,000 | 63,400,000 | TOBACCO TAX | 64,900,000 | 64,900,000 |
| REAL ESTATE TRANSFER TAX | 69,500,000 | 73,500,000 | REAL ESTATE TRANSFER TAX | 70,700,000 | 75,100,000 |
| TRANSFER FROM LOTTERY | 172,900,000 | 172,900,000 | TRANSFER FROM LOTTERY | 224,700,000 | 224,700,000 |
| TOBACCO SETTLEMENT | 32,500,000 | 30,000,000 | TOBACCO SETTLEMENT | 32,500,000 | 30,000,000 |
| UTILITY PROPERTY TAX | 45,900,000 | 46,600,000 | UTILITY PROPERTY TAX | 48,500,000 | 50,000,000 |
| STATEWIDE PROPERTY TAX | <u>363,100,000</u> | <u>363,100,000</u> | STATEWIDE PROPERTY TAX | <u>363,100,000</u> | <u>363,100,000</u> |
| TOTAL EDUCATION FUND | \$1,193,800,000 | \$1,212,700,000 | TOTAL EDUCATION FUND | \$1,276,700,000 | \$1,325,600,000 |
| HIGHWAY FUND | <u>FY 2026</u> | <u>FY 2027</u> | HIGHWAY FUND | <u>FY 2026</u> | <u>FY 2027</u> |
| GASOLINE ROAD TOLL | \$127,700,000 | \$127,900,000 | GASOLINE ROAD TOLL | \$127,700,000 | \$127,900,000 |
| MOTOR VEHICLE FEES | 131,700,000 | 134,700,000 | MOTOR VEHICLE FEES | 131,700,000 | 134,700,000 |
| MISCELLANEOUS | <u>200,000</u> | <u>200,000</u> | MISCELLANEOUS | <u>200,000</u> | <u>200,000</u> |
| TOTAL HIGHWAY FUND | \$259,600,000 | \$262,800,000 | TOTAL HIGHWAY FUND | \$259,600,000 | \$262,800,000 |
| FISH AND GAME FUND | <u>FY 2026</u> | <u>FY 2027</u> | FISH AND GAME FUND | <u>FY 2026</u> | <u>FY 2027</u> |
| FISH AND GAME LICENSES | \$10,000,000 | \$10,000,000 | FISH AND GAME LICENSES | \$10,000,000 | \$10,000,000 |
| FINES AND MISCELLANEOUS | <u>4,000,000</u> | <u>4,000,000</u> | FINES AND MISCELLANEOUS | <u>4,000,000</u> | <u>4,000,000</u> |
| TOTAL FISH AND GAME FUND | \$14,000,000 | \$14,000,000 | TOTAL FISH AND GAME FUND | \$14,000,000 | \$14,000,000 |
| 18 Effective Date. This act shall take effect July 1, 2025. | | | 18 Effective Date. This act shall take effect July 1, 2025. | | |