

Tax and Fee Changes House Finance Proposed HB 2, 1488h

Row	HB 2 Section	RSA	Tax/Fee	Revenue Source	Description of Change
1	2	RSA 482-A:3	Species Impact Environmental Review Fee	Other	Department of Environmental Services will establish a fee schedule for environmental reviews ensuring compliance with RSA 212-A endangered species rules. Fees deposited into the Water Resources Fund (RSA 482-A:3, III).
2	4	RSA 212-A:16	Administrative Fee for Threatened and Endangered Species Mitigation Fund	Other	Allows the executive director to establish an administrative fee to fund operations. Fees deposited into the Threatened and Endangered Species Compensatory Mitigation Fund.
3	6	RSA 217-A:7, II	Environmental Review Screening Fee	Other	Establishes a minimum \$50 fee for database screening for protected species. Fees support maintenance of species database and environmental reviews. Deposited into the Water Resources Fund (RSA 482-A:3, III).
4	7	RSA 217-A:7-a	Natural Heritage Bureau Fees	Other	Authorizes fees for information services, reviews, and reports to cover service costs. Fees go to the Natural Heritage Bureau Fund for inventory and info services.
5	10	RSA 482-A:3, I(b)	Shoreline Structure Project Application Fee	Other	Increases base application fee from \$400 to \$600. Area-based fees increase from \$4 to \$6/sq ft for permanent docks, \$2 to \$3/sq ft for seasonal docks, and \$0.40 to \$0.60/sq ft for dredge or fill. Fee remains \$600 for repair, reconstruction, or reconfiguration of existing docking structures.
6	10	RSA 482-A:3, I(c)	Minimum Impact or Publicly Funded Restoration Projects Application Fee	Other	Increases application fee from \$400 to \$600. For projects not specified under other subparagraphs, fee increases from \$0.40 to \$0.60 per square foot with a minimum of \$600 for projects impacting fewer than 600 square feet.
7	10	RSA 482-A:3, I(d)	Voluntary Dock Registration Fee	Other	Increases the nonrefundable registration fee from \$200 to \$300 for owners voluntarily registering existing docking structures.
8	12	RSA 485-A:17, II	Terrain Alteration Application Fee	Other	Revises application fees under RSA 485-A:17, II. Sets a \$3,125 fee for permit-by-notification projects. For projects disturbing 150,000–200,000 sq ft, increases fee from \$3,125 to \$6,250. Adds \$2,500 for each additional 100,000 sq ft. For property under RSA 483-B:9, sets \$5,000 fee for 50,000–150,000 sq ft. All other projects: \$500 + \$0.005/sq ft. Fees must be paid at submission and go to the Water Resources Fund.

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9	17	RSA 149-M:74	Solid Waste Disposal Facility Application and Filing Fees	Other	Establishes a \$20,000 base application fee plus \$1,000 per 10,000 tons/year throughput over 100,000 tons. Also sets a \$500 fee for petition for committee jurisdiction, \$1,000 for certificate transfer, and \$1,000 for certificate modifications. Allows for refund or credit of unused fees under certain conditions. Fees are deposited into the Solid Waste Evaluation Committee Fund (RSA 149-M:84).
10	138	RSA 157-B:5, I	Elevator and Accessibility Lift Inspection Certificate Fee	Other	Increases the inspection certificate fee from \$50 to \$75. Fee must be paid upon receipt of invoice before the commissioner issues the inspection certificate. A separate fee is required for each certificate issued.
11	168	RSA 485-A:30	Subdivision and Waste Disposal System Review Fees	Other	Increases subdivision plan review fee from \$300 to \$450 per lot. Raises sewage/waste disposal system application fee from \$290 to \$450. Also increases the additional septage handling fee from \$10 to \$25. Fees fund various management and permitting programs and must be paid at submission. Tent/trailer sites in seasonal parks excluded from 'lot' definition.
12	204	RSA 430:33, II	Pesticide Application Permit Fee	General / Other	Increases the pesticide application permit fee from \$20 to \$60 per year. Nonprofit and government entities remain exempt. Fees support administration by the Division of Pesticide Control within the Department of Agriculture.
13	205	RSA 430:34, III	Pesticide Applicator Exam and Re-Exam Fee		Increases the exam and re-exam fee for pesticide applicators from \$5 to \$15 per category or commodity group. Applies to both commercial and private applicators seeking initial certification or re-certification.
14	206	RSA 430:35, II and III	Pesticide Dealer License and Exam Fee	General / Other	Increases the annual pesticide dealer license fee from \$20 to \$60. Also increases both the initial and re-exam fees from \$5 to \$15 for each license examination. A \$10 late fee applies to renewal applications submitted after December 31. Applies to individuals and agents selling restricted-use pesticides.

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15	207	RSA 430:38, III	Pesticide Registration Fee	Other	Establishes an annual registration fee of at least \$160 for each pesticide, including restricted use, general use (non-household), and specialty/household pesticides. The commissioner is authorized to set specific amounts via rulemaking under RSA 541-A.
16	208	RSA 431:4, I	Fertilizer Brand and Grade Registration Fee	Other	Increases the registration fee for each brand and grade of fertilizer from \$75 to \$128. Applies to any person whose name appears on the label and distributes fertilizer in the state.
17	209	RSA 431:27, I	Soil and Plant Additive Product Registration Fee	Other	Increases the registration fee for each separately identified soil and plant additive product from \$50 to \$100. Fees are deposited into the Agricultural Products Regulatory Fund. Registrations expire January 1 of the following year.
18	210	RSA 433-A:6	Horticultural Growing Media Registration and Inspection Fee	Other	Increases the annual registration and inspection fee for each horticultural growing media product from \$50 to \$96. Fees are deposited into the Agricultural Products Regulatory Fund (RSA 435:20, IV) to offset registration and inspection costs.
19	211	RSA 435:20, II and III	Commercial Feed Product Registration Fee	General / Other	Increases the commercial feed product registration fee from \$75 to \$120. Applies to all non-customer-formula feeds. Fees are returned if registration is refused. Registrations expire December 31 each year.
20	212	RSA 426:1	Farm Product Permit Fees	General / Other	Establishes minimum permit fees: \$33 for maple product permits and \$13 for other product permits. Fees are associated with official grades and standards for farm products produced in the state for sale.
21	213	RSA 431:6, I	Fertilizer Inspection Fee	General	Sets the fertilizer inspection fee at a minimum of \$0.37 per ton with a minimum total fee of at least \$9. Applies to fertilizer distributed to non-registrants. Exempts sales between importers, manufacturers, distributors, or registrants.

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Row	HB 2 Section	RSA	Tax/Fee	Revenue Source	Description of Change
22	215	RSA 438:10-a	Weights and Measures Device License Fees	General	Increases annual device license fees for a wide range of commercial measuring devices. Examples include: Scales ≤100 lbs. (\$18 to \$35), Vehicle scales (\$180 to \$330), Precision scales (\$36 to \$65), and retail motor fuel dispensers (\$18 to \$35). Applies to scales, meters, and dispensers across 16 categories.
23	216	RSA 438:14-b (new)	Registered Service Agency Annual Registration Fee	General	Establishes a new \$250 annual registration fee for registered service agencies employing certified service technicians who work with commercial weighing or measuring devices. Fee collected by the Division of Weights and Measures.
24	217	RSA 482:8-a	Annual Dam Registration Fee	Other	Doubles dam registration fees: Low hazard from \$400 to \$800, Significant hazard from \$750 to \$1,500, and High hazard from \$1,500 to \$3,000. Fees follow FERC classification if different from the department's, unless the dam is classified as non-menace. Revenues go to the Dam Maintenance Fund (RSA 482:55).
25	218	RSA 482:9, II(a)-(d)	Dam Filing and Application Fee	Other	Doubles application fees for dam filings: Non-hazard potential from \$2,000 to \$4,000, Low hazard from \$3,000 to \$6,000, Significant hazard from \$4,000 to \$8,000, and High hazard from \$4,000 to \$8,000. Fees support dam permitting and regulation.
26	219	RSA 147-B:12, I	Automotive Oil Fee	Other	Increases the automotive oil fee from \$0.02 to \$0.05 per gallon, assessed at the time of import into the state. Collected by the Department of Safety. All revenues are deposited into the Hazardous Waste Cleanup Fund (RSA 147-B:6, I-d).
27	220	RSA 147-A:5, IV(b)	Hazardous Waste Generator Self-Certification Fee	Other	Increases the annual fee for small quantity hazardous waste generators from \$90 to \$140 starting July 1, 2025. Covers expenses for the self-certification program and staffing. Fee is non-refundable and must be submitted with the annual declaration form.

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Row	HB 2 Section	RSA	Tax/Fee	Revenue Source	Description of Change
28	221	RSA 147-B:8, I	Hazardous Waste Cleanup Fund Generator Fee	Other	Doubles the quarterly fee for hazardous waste generators from \$0.06 to \$0.12 per pound, with a minimum of \$100. Applies to generators producing 660 pounds or more of unrecycled hazardous waste in a 3-month period. Fees support the Hazardous Waste Cleanup Fund.
29	222	RSA 149-R:5	Solid Waste Disposal Surcharge	Other	Establishes a \$3.50 per ton surcharge on solid waste disposed of at NH landfills, incinerators, or waste-to-energy facilities, starting January 1, 2026. Cover material is exempt. Paid quarterly by permit holders to the Department of Environmental Services, supporting the Solid Waste Management Fund.
30	223	RSA 147-A:5, III(b)	Hazardous Waste Coordinator Certification Fee	Other	Increases the annual non-refundable certification fee for hazardous waste coordinators from \$125 to \$225. Applies to both initial and renewal applications. Fee supports the department's certification program expenses.
31	228	RSA 270-E:5-a, II(a)	Boat Fee Decal	Other	Increases the boat fee decal from \$9.50 to \$12.50. Fees collected are deposited into the Lake Restoration and Preservation Fund established under RSA 487:25.
32	348	RSA 260:15, II	Copy of Motor Vehicle Record (Insurance Companies)	Other	Increases fee from \$17 to \$20. All amounts collected under this RSA are credited to the fire standards and training and emergency medical services fund.
33	349	RSA 260:21, V(a)	License - Non-Driver Identification Card	Highway	Increases fee from \$10 to \$15.
34	350	RSA 261:20, I(a)	Title - First Certificate of Title	Highway	Increases fee from \$25 to \$35.
35	350	RSA 261:20, I(b)	Title - Transfer of Title	Highway	Increases fee from \$25 to \$35.
36	350	RSA 261:20, I(c)	Title - Duplicate Certificate of Title	Highway	Increases fee from \$25 to \$35.
37	350	RSA 261:20, I(d)	Title - Ordinary Certificate of Title Issued Upon Surrender	Highway	Increases fee from \$20 to \$40.
38	350	RSA 261:20, I(h)	Title - Distinctive NH Number in Place of VIN	Highway	Increases fee from \$30 to \$40.
39	350	RSA 261:20, I(i)	Title - Salvage Vehicle Decal	Highway	Increases fee from \$50 to \$60.
40	351	RSA 261:57, I	Registration - Temporary (20 Day) Plate	Highway	Increases fee from \$10 to \$20.
41	352	RSA 261:141, III, (a)	Registration - Agricultural Vehicles	Highway	Increases fee from \$3.60 to \$12.
42	352	RSA 261:141, III, (b)	Registration - Agricultural Tractors	Highway	Increases fee from \$1.80 to \$12.
43	352	RSA 261:141, III, (c)	Registration - Air Compressors	Highway	Increases fee from \$6 to \$11.
44	352	RSA 261:141, III, (d)	Registration - Cement Mixers	Highway	Increases fee from \$6 to \$11.
45	352	RSA 261:141, III, (e)	Registration - Saw Rigs and Log Splitters	Highway	Increases fee from \$6 to \$11.
46	352	RSA 261:141, III, (f)	Registration - Antique Motorcycles	Highway	Increases fee from \$2.40 to \$12.

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47	352	RSA 261:141, III, (g)	Registration - Motor Vehicles (up to 3,000 lbs.)	Highway	Increases fee from \$31.20 to \$42.
48	352	RSA 261:141, III, (g)	Registration - Motor Vehicles (3,001 - 5,000 lbs.)	Highway	Increases fee from \$43.20 to \$48.
49	352	RSA 261:141, III, (g)	Registration - Motor Vehicles (5,001 - 8,000 lbs.)	Highway	Increases fee from \$55.20 to 66.
50	352	RSA 261:141, III, (g)	Registration - Motor Vehicles (8,001 - 73,280 lbs.)	Highway	Increases fee from \$0.96 to \$1.44 per 100 lbs. of gross weight.
51	352	RSA 261:141, III, (h)	Registration - Truck Tractors (Over 73,280 lbs.)	Highway	Increases fee from \$1.44 to \$2.40 per 100 lbs. of gross weight.
52	352	RSA 261:141, III, (i)	Registration - Additional Semi-Trailer with Truck Tractor	Highway	Increases fee from \$24 to \$60.
53	352	RSA 261:141, III, (j)	Registration - Semi-Trailer / Automobile Utility Trailer (up to 1,000 lbs.)	Highway	Increases fee from \$3 to \$14.
54	352	RSA 261:141, III, (j)	Registration - Semi-Trailer / Automobile Utility Trailer (1,001 - 1,500 lbs.)	Highway	Increases fee from \$6 to \$16.
55	352	RSA 261:141, III, (j)	Registration - Semi-Trailer / Automobile Utility Trailer (1,501 - 3,000 lbs.)	Highway	Increases fee from \$12 to \$19.
56	352	RSA 261:141, III, (j)	Registration - Semi-Trailer / Automobile Utility Trailer (3,001 - 5,000 lbs.)	Highway	Increases fee from \$24 to \$36.
57	352	RSA 261:141, III, (j)	Registration - Semi-Trailer / Automobile Utility Trailer (5,001 - 8,000 lbs.)	Highway	Increases fee from \$36 to \$52.
58	352	RSA 261:141, III, (j)	Registration - Semi-Trailer / Automobile Utility Trailer (Over 8,000 lbs.)	Highway	Increases fee from \$0.60 to \$0.95 per 100 lbs. of gross weight.
59	352	RSA 261:141, III, (k)	Registration - Semi-Trailer	Highway	Increases fee from \$0.60 to \$0.95 per 100 lbs. of gross weight.
60	352	RSA 261:141, III, (m)	Registration - Farm Truck / Combination Tractor-Semi Trailer (<16,000 lbs.)	Highway	Increases fee from \$24 to \$36.
61	352	RSA 261:141, III, (m)	Registration - Farm Truck / Combination Tractor-Semi Trailer (>16,000 lbs.)	Highway	Increases fee from \$0.74 to \$1.44 per 100 lbs. of gross weight.
62	352	RSA 261:141, III, (n)	Registration - Additional Semi-Trailer with Truck Tractor (Farm)	Highway	Increases fee from \$24 to \$36.
63	352	RSA 261:141, III, (o)	Registration - Motorcycle	Highway	Increases fee from \$15 to \$30.
64	352	RSA 261:141, III, (p)	Registration - Moped	Highway	Increases fee from \$3 to \$14.
65	352	RSA 261:141, III, (r)	Registration - Antique Motor Vehicle	Highway	Increases fee from \$6 to \$16.
66	352	RSA 261:141, III, (t)	Registration - Motor Vehicle Repairer (Additional Plates)	Highway	Increases fee from \$9 to \$18.
67	352	RSA 261:141, III, (u)(1)	Registration - First Plates (Manufacturer/Wholesaler/Dealer)	Highway	Increases fee from \$200 to \$400.
68	352	RSA 261:141, III, (u)(2)	Registration - Additional Plates (Manufacturer/Wholesaler/Dealer)	Highway	Increases fee from \$12 to \$24.
69	352	RSA 261:141, III, (v)	Registration - Automotive Recycling Dealer (< 7,000 lbs.)	Highway	Increases fee from \$30 to \$60.
70	352	RSA 261:141, III, (v)	Registration - Automotive Recycling Dealer (> 7,000 lbs.)	Highway	Increases fee from \$0.74 to \$1.44 per 100 lbs. of gross weight.
71	352	RSA 261:141, III, (w)(1)	Registration - First Plates (Motorcycle Manufacturer/Wholesaler/Dealer)	Highway	Increases fee from \$12 to \$24.
72	352	RSA 261:141, III, (w)(2)	Registration - Additional Plates (Motorcycle Manufacturer/Wholesaler/Dealer)	Highway	Increases fee from \$3 to \$6.
73	352	RSA 261:141, III, (x)(1)	Registration - First Plates (Moped Manufacturer/Wholesaler/Dealer)	Highway	Increases fee from \$12 to \$24.
74	352	RSA 261:141, III, (x)(2)	Registration - Additional Plates (Moped Manufacturer/Wholesaler/Dealer)	Highway	Increases fee from \$3 to \$6.
75	352	RSA 261:141, III, (y)	Registration - First Plates (Transporter)	Highway	Increases fee from \$36 to \$72.
76	352	RSA 261:141, III, (y)	Registration - Additional Plates (Transporter)	Highway	Increases fee from \$18 to \$36.
77	352	RSA 261:141, III, (z)	Registration - First Plates (Utility Dealer)	Highway	Increases fee from \$36 to \$72.
78	352	RSA 261:141, III, (z)	Registration - Additional Plates (Utility Dealer)	Highway	Increases fee from \$18 to \$36.
79	352	RSA 261:141, III, (bb)	Registration - Construction Equipment	Highway	Increases fee from \$25 to \$40.
80	352 & 356-358	RSA 261:141, III, (cc) RSA 261:89 RSA 261:141, VII(d) RSA 263:52, II	Registration - Vanity Plates	General	Increases fee from \$40 to \$60.
81	353	RSA 261:141, VII (f)	Registration - Replacement Decals	Highway	Increases fee from \$1 to \$5.

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82	354	RSA 261:141, IX	Registration - Replacement Registration	Highway	Increases fee from \$15 to \$20.
83	355	RSA 263:42, II	Certified Copy of Motor Vehicle Record/License/Registration	Highway	Increases fee from \$15 to \$20.
84	355	RSA 263:42, IV	License - Duplicate License	Highway	Increases fee from \$10 to \$20.
85	355	RSA 263:42, IV-a	License - Duplicate License (Address Change)	Highway	Increases fee from \$3 to \$10.
86	371	RSA 266:2	Motor Vehicle Inspection Sticker Fee	Highway / General / Other	Repeals the \$3.25 motor vehicle inspection sticker fee (\$2.75 to the Highway Fund, \$0.25 to the General Fund, and \$0.25 to the Motor Vehicle Air Pollution Abatement Fund).
87	377	RSA 214:1-g, I	Fisheries Habitat Fee	Fish and Game	Increases fee from \$1 to \$5, with all of the \$4 increase directed to the Fish and Game Fund (the existing \$1 will still go to the Fisheries Habitat Account).
88	380	RSA 214:9, XV	Wildlife Habitat Fee	Fish and Game	Increases fee to be set in administrative rule at no less than \$5 (current fee is \$2.50), with all of the increase directed to the Fish and Game Fund (the existing \$2.50 will still go to the Wildlife Habitat Account).
89	N/A	N/A	Veteran's Burial Service Fee	Other	Department of Military Affairs and Veterans Services House Finance recommended budget assumes raising veteran's burial service fee from \$450 to \$550.
90	N/A	N/A	Judicial Branch Fees	General	Increase various court fees. House Finance recommended budget assumes a \$2.7M per year general fund revenue increase relative to Judicial Branch fee increases.
Approximate Total Net Revenue Increase				General	\$3.45M in FY 2026 and \$5.66M in FY 2027
				Highway	\$13.35M in FY 2026 and \$26.70M in FY 2027
				Fish and Game	\$383K in FY 2026 and \$765K in FY 2027
				Other	\$3.09M in FY 2026 and \$6.21M in FY 2027