



April 21, 2015

Dear Senators:

On behalf of Americans for Tax Reform and our supporters across New Hampshire, I am contacting you today regarding HB 391, legislation recently passed by the House which provides a clear framework for collecting New Hampshire's emergency 9-1-1 fee on prepaid wireless services. This measure will now be coming before the Senate and we encourage your favorable vote as well.

Point-of-sale tax collection for 9-1-1 taxes owed on prepaid wireless services is the most equitable way to collect these taxes. Legislation that affects this type of assessment creates a new method of collection, but in our view does not raise taxes on the citizens of New Hampshire. **For those legislators who have signed the Taxpayer Protection Pledge, ATR does not view this as a violation of the pledge.**

ATR supports a point-of-sale collection that allows retailers to collect the 9-1-1 tax at the time of the transaction. As of now, at least 36 states and the District of Columbia have adopted point-of-sale approaches.

Point-of-sale allows retailers to collect and remit the 9-1-1 tax as a separate line item on their receipt, transparency in taxation. It makes collection more efficient, while preventing higher taxes on other wireless consumers.

Please contact Patrick Gleason at pgleason@atr.org or 202-785-0266 with any questions.

Onward,

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