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State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
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July 22, 2022

SCHOOL BOARD
SAU 43
86 NORTH MAIN STREET
NEWPORT NH 03773-1533

RE: Signing of SB 239 – Notification Required.

Dear Governing Body:

The Department of Revenue Administration is required to provide written notice to the governing body of all municipalities, political subdivisions, and counties which are subject to the provisions of the newly adopted RSA 21-J:20-a within 60 days of its effective date. This letter constitutes such notice.

Be advised: On May 27, 2022, RSA 21-J:20-a "Notification Required; Failure to Complete Audit," became effective. This statute requires each city, town, school district, village district, county, or precinct to provide to the Department notice and copy of any audit required by RSA 21-J:19 or 21-J:20, as the Department is now authorized to collect a fine in cases of noncompliance.

If a required audit is not completed by its due date, the commissioner is entitled to levy a fine of up to **\$250 per day** for each day of noncompliance. Such days will be counted beginning 90 days after the Department has provided written notification to the governing body of its intent to levy the fine. Any municipality, political subdivision, or county subjected to the fine may petition the commissioner for a waiver, should their failure to comply with RSA 21-J:19 or RSA 21-J:20 be due to reasonable cause. If a waiver is granted, the municipality, political subdivision, or county shall provide to the Department, within 90 days of the date of the waiver, an executed contract binding the body to conduct the required audit with an individual or entity licensed and certified to do so, and within a timeframe approved by the commissioner.

If you have any questions regarding this correspondence, contact the Department between the hours of 8:00 AM and 4:30 PM, Monday through Friday.

NH Department of Revenue Administration
Municipal and Property Division
(603)230-5090

TDD Access: Relay NH 1-800-735-2964

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 Department.