



# State of New Hampshire

GENERAL COURT

CONCORD

## MEMORANDUM

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**DATE:** October 22, 2014

**TO:** Her Excellency Maggie Hassan  
The Honorable Chuck Morse  
The Honorable Terie Norelli  
The Honorable Bob Odell, Chair, Senate Ways and Means Committee  
The Honorable Susan Almy, Chair, House Ways and Means Committee

**FROM:** Joel Olbricht, Chair

**SUBJECT:** Final Report of the Commission to Study Business Taxes,  
as established by RSA 77-F

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Please find enclosed the final report for the Commission to Study Business Taxes, as established by RSA 77-F.

If you have any questions or comments regarding this report, please do not hesitate to contact me.

Enclosure

cc: Senate Clerk  
House Clerk  
State Librarian