



**STATE OF NEW HAMPSHIRE
OFFICE OF THE GOVERNOR**

CHRISTOPHER T. SUNUNU
Governor

August 21, 2020

His Excellency Charles Baker
Massachusetts State House, Room 280
Boston, Massachusetts 02133

Dear Governor Baker,

Please find attached letters from New Hampshire's Attorney General and our Commissioner of Business and Economic Affairs regarding the new rule that the Commonwealth of Massachusetts is using to tax income earned by non-resident employees who are working remotely.

These comments are being offered at my direction and articulate our serious policy and legal concerns with Granite Staters being taxed in Massachusetts when they have not crossed the state line in months due to the COVID-19 pandemic.

It is my hope that this matter can be resolved promptly and in a manner that removes any necessity for New Hampshire to consider legal remedies.

Sincerely,

A handwritten signature in blue ink that reads "Chituh T. Sununu".

Christopher T. Sununu
Governor