# Bill as Introduced

2000 SESSION

00-2455
10/09

HOUSE BILL *1146-LOCAL*

AN ACT relative to tax increment financing.

SPONSORS: Rep. Patten, Carr 9

COMMITTEE: Municipal and County Government

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ANALYSIS

This bill provides for the method of determining tax increments and tax rates for certain towns which adopted tax increment financing plans.

This bill is a request of the department of revenue administration.

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Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

00-2455
10/09

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand*

AN ACT relative to tax increment financing.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1 Municipal Economic Development and Revitalization Districts; Computation of Tax Increments; Taxable Property. Amend RSA 162-K:10, II(b)(2) to read as follows:

(2) A portion of the excess captured assessed value may be used to finance the development program of the district and only that portion shall be set aside and the remainder shall be included with the other general [~~tax revenues~~] ***taxable property on the tax lists.***

2 Computation of Tax Increments; Determination of Rates. Amend RSA 162-K:10, III(a)(2) to read as follows:

(2) If the municipality retains only a portion of the excess captured assessed value for the development district and returns the remaining portion to the tax lists, the assessors shall include the current assessed value, to be used as a basis to equalize annually the valuation of property throughout the state, and that portion of the excess captured assessed value which the municipality does [~~not~~] retain, to be deducted from the current assessed valuation for the calculation of the property tax ***rate***. The assessors shall extend all rates against the total current assessed value, including that portion of the captured assessed value which the municipality is retaining for the development district only. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid on real property in the district that the retained captured assessed value bears to the total current assessed value in the district. The amount so remitted each year is referred to as the tax increment.

3 Towns Adopting Tax Increment Financing Districts Before April 29, 1999; Method of Calculation. Amend RSA 162-K:10, III(b) to read as follows:

(b) The general court finds that municipalities that have adopted a tax increment financing plan and issued tax increment financing plan bonds under this chapter before April 29, 1999, or which have adopted a tax increment financing plan and entered into contracts and incurred liabilities in reliance upon the tax increment plans under this chapter before April 29, 1999, have incurred obligations which must be honored. The general court recognizes also that in accordance with the intent of this chapter, such obligations were entered into in order to accomplish a public purpose and for the improvement of development in municipalities. Accordingly, the provisions of subparagraph III(a) shall not apply to tax increment financing plan districts which authorized and issued tax increment bonds under this chapter before April 29, 1999 or which adopted a tax

increment financing plan under this chapter and entered into contracts and incurred financial liabilities in reliance upon such tax increment plan before April 29, 1999. This subparagraph shall only apply to tax development districts as they existed as of April 29, 1999. To the extent such tax increment financing plan is amended to increase the amount of bonded indebtedness, to increase the cost of the development program, or to extend the duration of the program's existence, this subparagraph shall not apply. ***The assessors shall determine assessed valuation and tax increments according to the following method:***

***(1) If the municipality retains the full excess captured assessed value for the development district, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 41:15, no more than the original assessed value of the real property in the development district. The assessors shall extend all rates as established by the commissioner of revenue administration under the provisions of RSA 41:15 against the current assessed value, including all captured assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid that year on real property in the district which the captured assessed value bears to the total current assessed value. The amount so remitted each year is referred to in this section as the tax increment for that year.***

***(2) If the municipality retains only a portion of the excess captured assessed value for the development district and returns the remaining portion to the tax lists, the assessors shall include the original assessed value and that portion of the captured assessed value which is shared with all the affected taxing district for the purposes of determining the assessed value for computing property tax rates. The commissioner of revenue administration shall compute the rates of all taxes levied by the state, county, municipality, school district and every other taxing district in which the district is located on this aforementioned assessed value. The assessors shall extend all rates against the total current assessed value, including that portion of the captured assessed value which the municipality is retaining for the development district only. In each year for which the current assessed value exceeds that original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid on real property in the district that the retained captured value bears to the total current assessed value in the district. The amount so remitted each year is referred to as the tax increment.***

4 Effective Date. This act shall take effect April 1, 2000.

# Amendments

Municipal and County Government
February 22, 2000
2000-3553h
09/10

Amendment to HB 1146-LOCAL

Amend the bill by replacing all after the enacting clause with the following:

1 Municipal Economic Development and Revitalization Districts; Computation of Tax Increments; Taxable Property. Amend RSA 162-K:10, II to read as follows:

II. Any amount by which the current assessed value of a development district exceeds the original assessed value is referred to as the captured assessed value. The assessors shall determine the amount of the captured assessed value each year.

(a) The tax increment financing plan shall designate the portion of captured assessed value which will be dedicated for retirement of bonds and notes ***and the portion of captured assessed value which will be dedicated to the operation and further development of the tax increment financing district.***

(b) [~~The municipality shall annually allocate the captured assessed value in excess of that necessary for dedicated tax increments for purposes of tax increment financing, according to one of the 2 following options:~~

~~(1) The excess captured assessed value may be fully used to finance the development program; or~~

~~(2) A portion of the excess captured assessed value may be used to finance the development program of the district and only that portion shall be set aside and the remainder shall be included with the other general tax revenues.~~] ***The portion of captured assessed value which is not used either for the purpose of retirement of bonds and notes or for the purpose of the operation and development of the tax increment financing district shall be deemed excess captured assessed value. Excess captured assessed value shall be returned to the tax lists.***

2 Computation of Tax Increments; Determination of Rates. Amend RSA 162-K:10, III(a)(2) to read as follows:

(2) If the municipality retains only a portion of the [~~excess~~] captured assessed value for the development district and returns the remaining portion to the tax lists, the assessors shall include the current assessed value, to be used as a basis to equalize annually the valuation of property throughout the state, and that portion of the [~~excess~~] captured assessed value which the municipality does [~~not~~] retain, to be deducted from the current assessed valuation for the calculation of the property tax ***rate***. The assessors shall extend all rates against the total current assessed value[~~, including that portion of the captured assessed value which the municipality is retaining for the development district only~~]. In each year for which the current assessed value exceeds the

original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes [paid] ***billed*** on real property in the district that the retained captured assessed value bears to the total current assessed value in the district. The amount so remitted each year is referred to as the tax increment.

3 Towns Adopting Tax Increment Financing Districts Before April 29, 1999; Method of Calculation. Amend RSA 162-K:10, III(b) to read as follows:

(b) The general court finds that municipalities that have adopted a tax increment financing plan and issued tax increment financing plan bonds under this chapter before April 29, 1999, or which have adopted a tax increment financing plan and entered into contracts and incurred liabilities in reliance upon the tax increment plans under this chapter before April 29, 1999, have incurred obligations which must be honored. The general court recognizes also that in accordance with the intent of this chapter, such obligations were entered into in order to accomplish a public purpose and for the improvement of development in municipalities. Accordingly, the provisions of subparagraph III(a) shall not apply to tax increment financing plan districts which authorized and issued tax increment bonds under this chapter before April 29, 1999 or which adopted a tax increment financing plan under this chapter and entered into contracts and incurred financial liabilities in reliance upon such tax increment plan before April 29, 1999. This subparagraph shall only apply to tax development districts as they existed as of April 29, 1999. To the extent such tax increment financing plan is amended to increase the amount of bonded indebtedness, to increase the cost of the development program, or to extend the duration of the program's existence, this subparagraph shall not apply. ***The assessors shall determine assessed valuation and tax increments according to the following method:***

***(1) If the municipality retains the full captured assessed value for the development district, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34, no more than the original assessed value of the real property in the development district. The assessors shall extend all rates as established by the commissioner of revenue administration under the provisions of RSA 21-J:34 against the current assessed value, including all captured assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes billed that year on real property in the district which the captured assessed value bears to the total current assessed value. That amount is referred to in this section as the tax increment for that year.***

***(2) If the municipality retains only a portion of the captured assessed value for the development district and returns the excess to the tax lists, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34 the original assessed value and that portion of the captured***

Municipal and County Government
February 22, 2000
2000-3603h
09/10

Amendment to HB 1146-LOCAL

Amend the bill by replacing all after the enacting clause with the following:

1 Municipal Economic Development and Revitalization Districts; Computation of Tax Increments; Taxable Property. Amend RSA 162-K:10, II to read as follows:

II. Any amount by which the current assessed value of a development district exceeds the original assessed value is referred to as the captured assessed value. The assessors shall determine the amount of the captured assessed value each year.

(a) The tax increment financing plan shall designate the portion of captured assessed value which will be dedicated for retirement of bonds and notes ***and the portion of captured assessed value which will be dedicated to the operation and further development of the tax increment financing district.***

(b) [~~The municipality shall annually allocate the captured assessed value in excess of that necessary for dedicated tax increments for purposes of tax increment financing, according to one of the 2 following options:~~

~~(1) The excess captured assessed value may be fully used to finance the development program; or~~

~~(2) A portion of the excess captured assessed value may be used to finance the development program of the district and only that portion shall be set aside and the remainder shall be included with the other general tax revenues.~~] ***The portion of captured assessed value which is not used either for the purpose of retirement of bonds and notes or for the purpose of the operation and development of the tax increment financing district shall be deemed excess captured assessed value. Excess captured assessed value shall be returned to the tax lists.***

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***(2) If the municipality retains only a portion of the captured assessed value for the development district and returns the excess to the tax lists, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34 the original assessed value and that portion of the captured***

*assessed value which is shared with all the affected taxing district for the purposes of determining the assessed value for computing property tax rates. The commissioner of revenue administration shall compute the rates of all taxes levied by the state, county, municipality, school district and every other taxing district in which the district is located on this aforementioned assessed value. The assessors shall extend all rates against the total current assessed value, including that portion of the captured assessed value which the municipality is retaining for the development district only. In each year for which the current assessed value exceeds that original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid on real property in the district that the retained captured value bears to the total current assessed value in the district. That amount is referred to as the tax increment for that year.*

4 Effective Date. This act shall take effect April 1, 2000.

# Speakers

# SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 1146 - Local Date

Committee M+C Gov't

**** Please Print All Information ****

| Name | Address | Phone | Representing | Pro | Con |
|---|---|---|---|---|---|
| Rep. Frank M. Schiavo | Newmarket | | Rock. Dist 19 | | ✓ |
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# Hearing Minutes

## HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

## PUBLIC HEARING ON HB 1146-LOCAL

**BILL TITLE:** relative to tax increment financing.

**DATE:** January 20, 2000

**LOB ROOM:** 301 **Time Public Hearing Called to Order:** 11:33 am

**Time Adjourned:** 11:45 am

(please circle if present)

**Committee Members:** Reps. Hess, Patten, P. Cote, Rice, Brundige, Sabella, Griffin, Leone, Noyes, Hager, Akins, Lovejoy, Lockwood, Foster, Fraser, Kelley, McGuirk, Salatiello, St. Cyr, Sarette, Simon and Zerba.

**Bill Sponsors:** Rep. Patten.

### TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

**Rep. Patten**: presented the bill at the request of DRA which wanted to "grandfather" those 4-5 towns who were in the tax increment program prior to the Claremont funding bills.

**Barbara Reid**: DRA testified in favor (see attached) The language was inserted to give those towns protection RSA 162:K: 10 The communities involved are Concord, Keene, Claremont, Hanover. Those who have already issued the bonds.

**Maura Carroll:** NHMA said she doesn't want to make a comment on the policy inserted last year. However, during the process she suggests there may be some. A lot is said about captured excess value- (Over and above what the district is going to use) She also said it maybe appropriate for the committee to wait until a meeting is held between DRA and DRED.

Rep. Frank Schanda attended this hearing, did not speak and opposes this bill

Respectfully submitted,

Richard C Leone

Rep. Richard Leone, Clark

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 1146-LOCAL

**BILL TITLE:** relative to tax increment financing.

**DATE:** 1/20/00

**LOB ROOM:** 301 **Time Public Hearing Called to Order:** 11:38

**Time Adjourned:** 11:45

(please circle if present)

**Committee Members:** Reps. Hess, Patten, P. Cote, Rice, Brundige, Sabella, Griffin, Leone, Noyes, Hagen, Akins, Lovejoy, Lockwood, Foster, Fraser, McGuirk, Salatiello, St. Cyr, Sarette, Simon and Zerba. Kelly

**Bill Sponsors:** Rep. Patten.

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

HB 1146

Relative to tax increment financing

Rep. Patten presented the bill at the request of DRA ~~who~~ which wanted to "grandfather" those 4-5 towns who were in the tax increment program prior to the Claremont funding bills. Barbara Reed, DRA testified in favor (See attached) The 1 of CR language was inserted to give those towns protection RSA 162 K:11.

The communities involved are:
Concord, Keene, Claremont, Hanover.
Those who have already issued the bonds.

Thomas Carroll, NHMA

She doesn't want to make comments on the policy issues last year. However, during the process she suggests there may be some

Relative to said about captured assessed value - (over and above what the district is going to use)

She also said it maybe appropriate for the committee to wait until a mtg is held between DRA and DRED.

# Testimony

# Tax Increment Financing Districts

| | Authorized Bond Amount | Outstanding Amount | # of Years | Annual Payment |
|---|---|---|---|---|
| Concord: North End Corridor | $2,800.000 | 0 | 15 | |
| Keene: Black Brook<br>Well St. Parking Facility | $4,000,000<br>$2,100,000 | $3,800,000<br>$2,100,000 | 19 | $350,000 |
| Swanzey | 3,300,000 | 0 | 20 | |
| Jaffrey (2 TIFs) | 0 | 0 | | |
| Claremont: River Road | $600,000<br>$650,000 | $340,000<br>In process | 6 | $63,000 |
| Hanover | $5,100,000 | $5,100,000 | 30 | $85,000 |
| Newmarket: downtown<br>Black Bear | $2,000,000<br>$3,250,000 | 0<br>0 | 30<br>30 | |
| Newington (2 TIFs) | | | | |
| Peterborough | 0 | 0 | | |

# FAX

**N. H. Municipal Association**
25 Triangle Park Drive
PO Box 617
Concord, NH 03302-0617

| Date | 2-8-00 |
|---|---|

Number of pages including cover sheet: 4

| TO: | Hon Betsy Patten |
|---|---|
| | |
| Phone | |
| Fax Phone | 271-6689 |

| FROM: | Maura Carroll |
|---|---|
| | N.H. Municipal Association |
| Phone | 603/224-7447 |
| Fax Phone | 603/226-2322 |

**REMARKS:** ☐ Urgent ☐ Per your request ☐ Reply ASAP ☐ For your information

Draft Amendment to HB 1146-Local

The information contained in this FAX message is intended only for the use of the individual or entity named above. If the reader of this FAX message is not the intended recipient or the employee or agent responsible to deliver it to the intended recipient, you are hereby on notice that your are in the possession of confidential information. Unauthorized use, disclosure or copying is strictly prohibited. Please immediately notify the sender by telephone of your inadvertent receipt and return the original FAX message to the sender at the telephone number above.

# DRAFT AMENDMENT TO HB 1146-LOCAL

**Amend HB 1146-LOCAL so that the word "excess" is removed on page 1, line 3, line 8 and line 11 of the bill, and on page 2, line 8 and line 19 and added on page 2, line 20 of the bill. In addition, on page 1, lines 14 and 15, removing the portion beginning with the word "including" and ending with the word "only". On page 2, line 21, remove the word "include" and add a phrase beginning with "certify" and ending with "RSA 41:15" so that the bill reads as follows:**

1 Municipal Economic Development and Revitalization Districts; Computation of Tax Increments; Taxable Property. Amend RSA 162-K:10, II(b)(2) to read as follows:

(2) A portion of the [~~excess~~] captured assessed value may be used to finance the development program of the district and only that portion shall be set aside and the remainder shall be included with the other general [~~tax revenues~~] ***taxable property on the tax lists***.

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*total current assessed value. The amount so remitted each year is referred to in this section as the tax increment for that year.*

*(2) If the municipality retains only a portion of the [~~excess~~] captured assessed value for the development district and returns the* excess *[~~remaining portion~~] to the tax lists, the assessors shall* certify to the commissioner of revenue administration for the purposes of the report required by RSA 41:15 *[~~include~~] the original assessed value and that portion of the captured assessed value which is shared with all the affected taxing district for the purposes of determining the assessed value for computing property tax rates. The commissioner of revenue administration shall compute the rates of all taxes levied by the state, county, municipality, school district and every other taxing district in which the district is located on this aforementioned assessed value. The assessors shall extend all rates against the total current assessed value, including that portion of the captured assessed value which the municipality is retaining for the development district only. In each year for which the current assessed value exceeds that original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid on real property in the district that the retained captured value bears to the total current assessed value in the district. The amount so remitted each year is referred to as the tax increment.*

4 Effective Date. This act shall take effect April 1, 2000.

# Document Enclosed With

HB 1146

MANCHESTER WATER WORKS
281 LINCOLN ST., MANCHESTER, NEW HAMPSHIRE 03103-5093 Tel. (603) 624-6494

BOARD OF WATER COMMISSIONERS

C. ARTHUR SOUCY
President

DONALD P. PERKINS
Clerk

RAYMOND W. PROVENCHER
THEODORE L. GATSAS
THOMAS M. ROBERT
ROBERT A. CRUESS

Ex Officio
HON. RAYMOND J. WIECZOREK
Mayor

THOMAS M. BOWEN, P.E.
Director and Chief Engineer

ROBERT BEAURIVAGE, P.E.
Asst. Director

February 24, 2000

Representative David W. Hess, Chairman
Municipal and County Government Committee
Legislative Office Building Rm 301
North State St.
Concord, NH 03301

**RE: HB 1598 RELATIVE TO FLUORIDE IN DRINKING WATER**

Dear Representative Hess:

On February 7, 2000 the Manchester Water Works provided your committee with written testimony through Mayor Baines as to our concerns relative to the recent City of Manchester referendum vote to introduce fluoride in the public drinking water supply. It was noted in that testimony that Manchester would be required to introduce fluoride at a cost of approximately $130,000, and this legislation would likely cause fluoridation to be suspended within the next two years because the bill changes the simple majority to a two-thirds vote in order to continue fluoridation.

Another concern that should be pointed out is the additional sentence on page 2 of the bill that states *"Any lake, pond, reservoir or stream that provides domestic water supply to more than one municipality, each such municipality shall have to approve by vote such fluoride introductions."* I would point out that the Manchester Water Works supplies drinking water to portions of six surrounding communities including Auburn, Bedford, Goffstown, Hooksett, Derry and Londonderry, and the exclusion of one or more of these towns from a vote to fluoridate is a practical impossibility. Manchester has a single drinking water supply, Lake Massabesic, one treatment facility and one distribution system that supplies drinking water to the outlying towns through interconnected piping. It is not possible to isolate fluoridation from any community who chooses not to vote for fluoridation. This would apply to any public water supplier in the State who is providing water to other communities.

For the reasons above, the Manchester Water Works is opposed to this legislation.

Sincerely,

Robert Beaurivage

Robert Beaurivage, P.E.
Assistant Director

RB:ds

cc: Thomas M. Bowen, P.E., Director
Mayor Raymond A. Baines
Representative Anthony Simon

# Voting Sheets

## HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

## EXECUTIVE SESSION on HB 1146-LOCAL

**BILL TITLE:** **relative to tax increment financing.**

**DATE:** 3/7/2000

**LOB ROOM:** 301

**Amendments:**

| | | | |
|---|---|---|---|
| Sponsor: Rep. Brundige/Simon | OLS Document #: | 2000 | 3603h |
| Sponsor: Rep. | OLS Document #: | | |
| Sponsor: Rep. | OLS Document #: | | |

**Motions:** OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep. Brundige

Seconded by Rep. Simon

Vote: (Please attach record of roll call vote.)

**Motions:** OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

**CONSENT CALENDAR VOTE:** 17-0

(Vote to place on Consent Calendar must be unanimous.)

**Statement of Intent:** Refer to Committee Report

Respectfully submitted,

Rep. Richard C. Leone, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 1146-LOCAL

**BILL TITLE:** relative to tax increment financing.

**DATE:** ~~05/22/00~~ 3/7/00

**LOB ROOM:** 301

**Amendments:**

Sponsor: Rep. Brundige/Simon OLS Document #: 2000-3603h

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

**Motions:** OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep. Brundige

Seconded by Rep. Simon

Vote: (Please attach record of roll call vote.)

**Motions:** OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: {Type VOTE} YES 17-0

(Vote to place on Consent Calendar must be unanimous.)

**Statement of Intent:** Refer to Committee Report

Respectfully submitted,

Rep. Richard C. Leone, Clerk

OFFICE OF THE HOUSE CLERK

2000 SESSION

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: 1146 Title: Tax increment financing

PH Date: ___/___/___ Exec Session Date: 3/07/00 02/22/00

Motion: OTP/A Amendment #: 2000-3553

| MEMBER | YEAS | NAYS 3603h |
|---|---|---|
| Hess, David W, Chairman | 10 | |
| Patten, Betsey L, V Chairman | 1 | |
| Cote, Patricia L | | |
| Rice, Thomas E P | 2 | |
| Brundige, Robert W | 3 | |
| Sabella, Norma A | | |
| Griffin, Mary E | 4 | |
| Leone, Richard C, Clerk | 5 | |
| Noyes, Richard A | | |
| Hager, Elizabeth S | 6 | |
| Akins, Ralph L | 7 | |
| Lovejoy, Marian E | 8 | |
| Lockwood, Priscilla P | 9 | |
| Kelley, William J | 10 | |
| Fraser, Marilyn A | 11 | |
| McGuirk, Paul A | 12 | |
| Salatiello, Thomas B | | |
| St Cyr, Gerard L | 13 | |
| Sarette, John C | 14 | |
| Simon, Anthony F | 15 | |
| Zerba, Roger T | 16 | |
| Rosenfield, Jay | | |
| TOTAL VOTE: | 17 | 0 |

Printed: 2/3/2000

# Committee Report

# COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 1146-LOCAL**

TITLE: relative to tax increment financing.

DATE: March 7, 2000 CONSENT CALENDAR YES ☒ NO ☐

☐ OUGHT TO PASS

☒ OUGHT TO PASS WITH AMENDMENT

☐ INEXPEDIENT TO LEGISLATE

☐ RE-REFER

☐ REFER TO COMMITTEE FOR INTERIM STUDY
(Available only in second year of biennium.)

**STATEMENT OF INTENT**
**(Include Committee Vote)**

This bill was requested by the Department of Revenue Administration to amend RSA 162-K-10 II. It makes technical corrections to the tax increment financing statute and clarifies that the handful of existing tax increment finance districts are grandfathered and exempt from the statewide uniform education property tax enacted last year.

Vote 17-0.

Rep. Robert W. Brundige
FOR THE COMMITTEE

3/8/00

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

CONSENT CALENDAR

Municipal and County Government

**HB 1146-LOCAL,** relative to tax increment financing. OUGHT TO PASS WITH AMENDMENT

Rep. Robert W. Brundige for Municipal and County Government: This bill was requested by the Department of Revenue Administration to amend RSA 162-K-10 II. It makes technical corrections to the tax increment financing statute and clarifies that the handful of existing tax increment finance districts are grandfathered and exempt from the statewide uniform education property tax enacted last year. Vote 17-0.

HB 1146 L

RELATIVE TO TAX INCREMENT FINANCING

OTP/A 17-0

THIS BILL ~~PROVIDE~~ WAS REQUESTED

BY THE DEPARTMENT OF REVENUE

TO AMEND RSA 162-K-10, II

ADMINISTRATION TO ~~PROVIDE FOR~~

It makes technical corrections to the

~~A THE METHOD OF DETERMINING~~ (TIF)

FINANCING STATUTE +

TAX INCREMENT ~~AND TAX RATES~~

THE HANDFUL OF CLARIFIES ~~THAT~~ EXISTING TIFS ARE

~~FOR CERTAIN TOWNS WHICH~~

GRANDFATHERED + EXEMPT FROM THE

~~ADOPTED TAX INCREMENT~~

STATEWIDE UNIFORM EDUCATION PROPERTY

~~FINANCING PLANS~~

TAX ENACTED LAST YEAR.

Robert W Bruneau

OK

~~RSA 162-K-10, II~~ (B) (2)