Senate Election Law and Municipal Affairs Committee
Jessica Bourque 271-2104

SB 643-FN, requiring cities and towns to hold a public hearing and conduct a roll call vote when seeking to override a tax or spending cap.

Hearing Date:January 27, 2026

Time Opened:9:30 a.m. **Time Closed**:9:43 a.m.

Members of the Committee Present: Senators Gray, Lang, Rochefort, Perkins Kwoka and Long

Members of the Committee Absent: None

Bill Analysis: This bill requires cities and towns to hold a public hearing and conduct a roll call vote when seeking to override a tax or spending cap.

Sponsors:

Sen. Avard	Sen. Lang	Sen. Murphy
Sen. Sullivan	Rep. Barbour	Rep. Sellers

Who supports the bill: 145 people signed in to support. For a full list of names, please contact the committee aide, Jessica Bourque, at jessica.bourque@gc.nh.gov

Who opposes the bill: 14 people signed in to oppose. For a full list of names, plese contact the committee aide, Jessica Bourque at jessica.bourque@gc.nh.gov

Summary of testimony presented:

Tricia Melilo, the Majority Caucus Director, introduced the bill on behalf of the prime sponsor, Senator Avard.

- This bill requires cities and towns to hold a public hearing and conduct a roll call vote when seeking to override a tax or spending cap.
- This would provide the public with more notice when this happens, as well as greater transparency about who voted on an override.

Brodie Deshaies, NH Municipal Association

- NHMA opposes this bill.
- This would require a public hearing on every appropriation beyond a local tax cap to be done in accordance with RSA 32:5-I, as well as require a roll call vote to be kept as an official record.
- Additionally, this would require that the results of the vote be published on the next tax bill and include the names of all members of the legislative body.

- If this were in a city where there is a Board of Aldermen, this could theoretically work, but in any traditional town meeting or SB 2 town meeting, this would not work because the legislative body is all of the voters who attend the meeting and vote on articles.
- This would require a public hearing on every article over the tax cap, which is already required, as well as add an additional 60-minute hearing.
- SB 643 would require a roll call vote of all those present at the vote when it happens. In an SB 2 town, where voting is by ballot, that would defeat the purpose of voting by ballot. Under this, there wouldn't be a secret ballot. It would not be possible to identify each member of the legislative body or how they voted.
- On top of everything, just the roll call would be burdensome if it were necessary to list every person's name on the next tax bill.

Senator Long asked if the adopted tax and spending caps would include a revenue cap. Manchester has both spending and revenue caps, and asked whether this would include revenue caps.

Mr. Deshaies said essentially a tax cap is a revenue cap as well.

Senator Long followed up by asking Mr. Deshaies whether he believes the adopted tax cap includes the revenue cap.

Mr. Deshaies said it would be difficult to determine whether a chartered tax cap would be subject to this law. Mr. Deshaies believes this is the bill's intent, as it would be easier to record the votes of a city council or a board of aldermen and include them in a tax bill than to record the votes of all voters at a town meeting.

Senator Perkins Kwoka said that, for each warrant article, you read this to mean it would require a separate 60-minute public meeting. And asked how that would work, for example, if there is interest in having an override of a local tax cap, something has to be scheduled separately to advance that legislatively.

Mr. Deshaies stated that you need to review municipal adoption. Every time there is an appropriation exceeding the tax cap, an override vote must be held, requiring a 2/3 majority and 60 minutes for that article. Additionally, this bill mandates recording the roll call vote. If this bill passes, you will need 60 minutes allocated to the budget and 60 minutes for each warrant article. Logistically, this would be very difficult in a traditional town meeting and nearly impossible in an SB 2 town. It is also uncertain whether it would even apply to cities, which Mr. Deshaies believes is the bill's intended scope.

Senator Lang said that he is more familiar with the process of traditional town meetings, since he is a moderator. He asked whether the public budget hearings held before the final language is presented would satisfy this process. For example, if there is a public hearing with a list of articles, and some of those items would cause the tax cap to be exceeded, would that be considered a sufficient public hearing for the purpose of that warrant, as long as it lasts 60 minutes?

Mr. Deshaies said the way he interprets lines 24 and 25, "Provide at such hearing a public comment period at least 60 minutes in duration, during which any citizen may address the proposed override". Because each warrant article is treated as a separate question, he would interpret it to mean each article requires 60 minutes for each proposed override.

Senator Lang said he interprets those lines to mean that if a hearing is held and the articles are presented for public comment, that would be sufficient to satisfy this bill, provided the hearing is 60 minutes long.

Mr. Deshaies said he believes the key issue is the proposed override. Each article is governed by the override provisions in RSA 32:5-b. He also noted that a recent change now requires a ballot vote for each additional override. You would need 60 minutes of public input and a vote to override the tax cap, as currently required by law.

Senator Lang said not at the public comment section.

Mr. Deshaies explained that this is already linked to existing public hearing requirements that already exist and the part of the law that was recently updated that mandates 60 minutes of public input for each override question. Additionally, there is a need to record roll call votes for reporting on the tax bill.

Senator Lang said that the legislative body differs between a town and a city. And asked whether the bill intended to record only elected members of a voting board, not all voters at a town meeting.

Mr. Deshaies said he thinks that was the intent of the bill, but he can’t speak to motive.

Ms. Melillo reiterated that the bill was intended to apply only to elected officials, not to all voters at a town meeting. The 60-minute portion of the bill was intended to address public comment, so no one would be cut off after 15 minutes.

Senator Lang asked whether she could see where a roll call vote of everyone attending a town meeting could be problematic.

Ms. Melillo said yes, it was intended only for elected officials.

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Date Hearing Report completed: January 27, 2026