CONSENT CALENDAR

January 28, 2026

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Ways and Means to which was referred HB 1707-FN,

AN ACT creating an additional property tax for certain unoccupied properties and creating a housing transfer tax exemption for certain low- and moderate-income home buyers. Having considered the same, report the same with the following resolution: RESOLVED, that it is INEXPEDIENT TO LEGISLATE.

Rep. Mary Murphy

FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

Committee:	**Ways and Means**
Bill Number:	**HB 1707-FN**
Title:	**creating an additional property tax for certain unoccupied properties and creating a housing transfer tax exemption for certain low- and moderate-income home buyers.**
Date:	**January 28, 2026**
Consent Calendar:	**CONSENT**
Recommendation:	**INEXPEDIENT TO LEGISLATE**

STATEMENT OF INTENT

The committee recommends this bill Inexpedient to Legislate for fairness and technical reasons. The majority opinion is that this is an unfair additional tax on properties already subject to additional taxes that might include Meals and Rooms taxes. Also, it potentially doubles the amount of property taxes due, which might force the sale of properties and devalue surrounding properties as a result of flooding the market. The bill has confusing language and creates questions about how a "one-time exemption" from payment of Real Estate Transfer Tax (RETT) for single home buyers (and sellers) owning no other property and with low or median income would be applied (to the buyer/seller in their lifetime, to the specific property, per tax year, or something else). Another concern was the complexity and cost to municipalities of determining occupancy status in order to enforce this tax. Many of New Hampshire's smaller towns use part-time town clerks whom the bill expects to determine occupancy based on assumptions, such as tax bills being mailed to addresses other than the "primary" residence. However, this does not consider that many rural towns provide free Post Office boxes to primary homeowners on roads to which the USPS does not deliver mail. Finally, it is difficult to estimate the impact to RETT revenue or property tax revenue, but there would be an estimated $300,000 cost to update Department of Revenue Administration forms and systems. The new tax might jeopardize the ability of families who inherited valuable legacy properties from continuing to afford and pass down these properties to future generations. In addition, there is the unintended consequence of campgrounds or seasonal compounds with multiple residences being subject to this new tax which might cause a forced sale and barrier to re-sale. The supplemental residence tax might unfairly affect owners who travel for work, people planning to retire in New Hampshire, and families who share seasonal residences. Finally, public testimony (in person, written, and online) was overwhelmingly in opposition to this bill.

Vote 19-0.

Rep. Mary Murphy
FOR THE COMMITTEE

Original: House Clerk
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CONSENT CALENDAR

Ways and Means

HB 1707-FN, creating an additional property tax for certain unoccupied properties and creating a housing transfer tax exemption for certain low- and moderate-income home buyers. **INEXPEDIENT TO LEGISLATE.**

Rep. Mary Murphy for Ways and Means. The committee recommends this bill Inexpedient to Legislate for fairness and technical reasons. The majority opinion is that this is an unfair additional tax on properties already subject to additional taxes that might include Meals and Rooms taxes. Also, it potentially doubles the amount of property taxes due, which might force the sale of properties and devalue surrounding properties as a result of flooding the market. The bill has confusing language and creates questions about how a "one-time exemption" from payment of Real Estate Transfer Tax (RETT) for single home buyers (and sellers) owning no other property and with low or median income would be applied (to the buyer/seller in their lifetime, to the specific property, per tax year, or something else). Another concern was the complexity and cost to municipalities of determining occupancy status in order to enforce this tax. Many of New Hampshire's smaller towns use part-time town clerks whom the bill expects to determine occupancy based on assumptions, such as tax bills being mailed to addresses other than the "primary" residence. However, this does not consider that many rural towns provide free Post Office boxes to primary homeowners on roads to which the USPS does not deliver mail. Finally, it is difficult to estimate the impact to RETT revenue or property tax revenue, but there would be an estimated $300,000 cost to update Department of Revenue Administration forms and systems. The new tax might jeopardize the ability of families who inherited valuable legacy properties from continuing to afford and pass down these properties to future generations. In addition, there is the unintended consequence of campgrounds or seasonal compounds with multiple residences being subject to this new tax which might cause a forced sale and barrier to re-sale. The supplemental residence tax might unfairly affect owners who travel for work, people planning to retire in New Hampshire, and families who share seasonal residences. Finally, public testimony (in person, written, and online) was overwhelmingly in opposition to this bill. **Vote 19-0.**

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