CONSENT CALENDAR

February 2, 2026

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Ways and Means to which was referred HB 1293,

AN ACT taxing certain properties owned by charitable or non-profit organizations. Having considered the same, report the same with the recommendation that the bill be REFERRED FOR INTERIM STUDY.

Rep. Scott Bryer

FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

Committee:	**Ways and Means**
Bill Number:	**HB 1293**
Title:	**taxing certain properties owned by charitable or non-profit organizations.**
Date:	**February 2, 2026**
Consent Calendar:	**CONSENT**
Recommendation:	**REFER FOR INTERIM STUDY**

STATEMENT OF INTENT

This bill would amend RSA 72:23 to tax the value and lands of charitable organizations and societies that exceed $1,000,000 in any municipality and have it be taxable at the municipal rate. A town at an annual meeting, or governing body of a city, may vote to increase the amount of the exemption. If a municipality and the charitable organization or society mutually enter into a written agreement for a voluntary payment in lieu of taxes in accordance with RSA 72:23-n, this shall not apply during the duration of the agreement. During the public hearing, we heard testimony from municipalities and the New Hampshire Municipal Association that supported the bill. We also heard testimony from numerous charitable organizations and non-profits that opposed the bill. Based upon the conflicting testimony, the majority of the committee chose to send this to Interim Study.

Vote 18-1.

Rep. Scott Bryer
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Ways and Means

HB 1293, taxing certain properties owned by charitable or non-profit organizations. **REFER FOR INTERIM STUDY.**

Rep. Scott Bryer for Ways and Means. This bill would amend RSA 72:23 to tax the value and lands of charitable organizations and societies that exceed $1,000,000 in any municipality and have it be taxable at the municipal rate. A town at an annual meeting, or governing body of a city, may vote to increase the amount of the exemption. If a municipality and the charitable organization or society mutually enter into a written agreement for a voluntary payment in lieu of taxes in accordance with RSA 72:23-n, this shall not apply during the duration of the agreement. During the public hearing, we heard testimony from municipalities and the New Hampshire Municipal Association that supported the bill. We also heard testimony from numerous charitable organizations and non-profits that opposed the bill. Based upon the conflicting testimony, the majority of the committee chose to send this to Interim Study. **Vote 18-1.**

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