

HB 138-LOCAL - VERSION ADOPTED BY BOTH BODIES

2025 SESSION

25-0278

02/05

HOUSE BILL            ***138-LOCAL***

AN ACT                relative to tax impact notation on warrant articles with multi-year tax impacts.

SPONSORS:            Rep. Pauer, Hills. 36; Rep. Cambrils, Merr. 4; Rep. Caplan, Merr. 8; Rep. Fracht, Graf. 16; Rep. Mooney, Hills. 12; Rep. Preece, Hills. 17; Rep. Sheehan, Hills. 43; Rep. Spilsbury, Sull. 3; Rep. Veilleux, Hills. 34; Sen. Gannon, Dist 23; Sen. Sullivan, Dist 18

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill requires a notation stating the estimated tax impact for any special warrant article with a multi-year tax impact in towns that have voted to require a notation stating the estimated tax impact of the annual budget and all special warrant articles.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT relative to tax impact notation on warrant articles with multi-year tax impacts.

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

1 1 Budget Preparation. Amend RSA 32:5, V-b to read as follows:

2 V-b. Any town may vote to require that the annual budget and all special warrant articles  
3 having a tax impact, as determined by the governing body, shall contain a notation stating the  
4 estimated tax impact of the article. The determination of the estimated tax impact shall be subject  
5 to approval by the governing body. ***Any special warrant articles voted on pursuant to this***  
6 ***paragraph with multi-year tax impacts, or containing lease agreements with or without***  
7 ***non-appropriation clauses, shall contain a notation stating the estimated tax impact each***  
8 ***year for the first 5 years, or each year if the tax impact is less than 5 years.***

9 2 Applicability. RSA 32:5, V-b, as amended by section 1 of this act, shall apply in any town or  
10 district that has adopted the requirement to include a notation stating the estimated tax impact of  
11 the annual budget and special warrant articles, and shall not require local amendment or re-  
12 adoption by the town or district.

13 3 Effective Date. This act shall take effect 60 days after its passage.