

Amendment to HB 675-FN-A-LOCAL

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

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3 1 New Paragraphs; Commissioner's Warrant. Amend RSA 76:8 by inserting after paragraph III
4 the following new paragraphs:

5 IV.(a) Until June 30, 2028, school district appropriation amounts, less facilities acquisition
6 and construction, authorized in paragraph III and reported pursuant to RSA 198:4-a, shall not be
7 more than the previous year's appropriation, less facilities acquisition and construction, adjusted for
8 the average change in the Consumer Price Index, as provided in paragraph VI .

9 (b) Beginning July 1, 2028, the school district appropriation amounts, less facilities
10 acquisition and construction, authorized in paragraph III and reported pursuant to RSA 198:4-a,
11 shall not be more than previous year's appropriation, adjusted first based on the percent change of
12 the district's ADMR used for calculating base adequate education grants pursuant to RSA 198:40-a,
13 II(a), and then adjusted for the average change in the Consumer Price Index, as provided in
14 paragraph VI.

15 (c) School districts seeking appropriations, less facilities acquisition and construction, to
16 assess local property taxes in excess of subparagraphs (a) and (b), as applicable, shall do so by a 2/3
17 majority vote of their legislative body on each vote or warrant article in excess of the appropriation
18 determined in paragraph V. The vote to exceed the excess shall not be a voice vote.

19 (d) Districts seeking emergency appropriations shall follow the provisions of RSA 197:3.

20 V. Within 45 days after the reported appropriation amounts are submitted pursuant to RSA
21 198:4-a, the commissioner of the department of revenue administration shall notify the school board
22 of any excess appropriations not made in accordance with RSA 76:8, IV and delete those
23 appropriations when computing district taxation pursuant to RSA 198:4-a, IV.

24 VI. In this section, "Consumer Price Index" shall be determined by using the All Urban
25 Consumers, Northeast Region, using the "services less medical care services" special aggregate
26 index, as published by the Bureau of Labor Statistics, United States Department of Labor. The
27 average change shall be calculated using the calendar year ending 12 months before the start of the
28 fiscal year.

29 2 Effective Date. This act shall take effect July 1, 2026.

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AMENDED ANALYSIS

This bill establishes a tax cap for local school districts based on the previous year's appropriation, less facilities acquisition and construction, adjusted for the average change in the CPI and, beginning in fiscal year 2028, also adjusted based on the percentage change of the district's ADMR for calculating base adequate education grants.