

Amendment to HB 1580-FN-LOCAL

1 Amend RSA 72:6-b, III(a) as inserted by section 1 of the bill by replacing it with the following:

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3 (a) The surcharge under paragraph II shall not apply to:

4 (1) Properties used as the owner's principal place of abode.

5 (2) Rental properties that are occupied by tenants, regardless of the duration of the  
6 lease or rental period.

7 (3) Properties with an assessed market value below \$500,000.

8 (4) Properties owned by individuals qualifying for exemptions under RSA 72:28, RSA  
9 72:35, or RSA 72:39-b.

10 (5) Properties that are not habitable during the winter months due to lack of  
11 winterization, such as the absence of adequate heating, insulation, or plumbing designed for sub-  
12 freezing temperatures, as certified by the owner or a qualified inspector.

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14 Amend the bill by replacing all after section 1 with the following:

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16 2 Applicability. This act shall apply to all taxable periods ending on or after April 1, 2027.

17 3 Effective Date. This act shall take effect July 1, 2026.