

Senate Education
April 28, 2026
2026-1728s
07/09

Amendment to HB 1774-FN

1 Amend the bill by replacing section 2 with the following:

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3 2 New Paragraph; Department of Revenue Administration; General Provisions; Duties of
4 Commissioner. Amend RSA 21-J:3 by inserting after paragraph XXXIII the following new
5 paragraph:

6 XXXIV. Make the annual election required under 26 U.S.C. section 25F, so that New
7 Hampshire citizens may claim the federal tax credit as provided for in that section, beginning in
8 taxable years ending after December 31, 2026.