

Senate Commerce Committee

Aaron Jones 271-2609

HB 1681, relative to the definition, inspection, and local approval of tiny houses and yurts as innovative housing structures.

Hearing Date: April 21, 2026

Time Opened: 10:36 a.m.

Time Closed: 11:13 a.m.

Members of the Committee Present: Senators Innis, Ricciardi, Birdsell, Murphy, Fenton and Reardon

Members of the Committee Absent : None

Bill Analysis: This bill establishes standards for innovative housing structures, including tiny houses, tiny houses on wheels, and yurts, authorizes their use as single-family or accessory dwellings, sets construction, inspection, and off-site manufacturing requirements, provides for municipal property tax assessment, regulates transportation, and directs related rulemaking under the state building code and wastewater and modular building statutes.

Sponsors:

Rep. Grant

Rep. M. Aron

Rep. Rollins

Rep. Cole

Rep. Reinfurt

Rep. Post

Who supports the bill: Representative George Grant, Representative Michael Aron, Joanne Peniuk, Johanna Richardson, Tom DeRosa (Housing Action NH), Michael Danis (Tiny Houses of NH), Linda Burnap, Cory Stone, Curtis Howland, Lori Ruede, Brian Ruede, Cindy Deal, Denise Simard, Walter Stapleton, Caitlin Edwards-Appell, Cassie Herrick, Kelly Maloney, Jolene Evans, Pamela Harders

Who opposes the bill: Representative Kristine Perez, Jim Michaud (Town of Hudson), Sarah Burke Cohen (NHMA), Richard Krauss, Daniel Richardson

Who is neutral on the bill: Philip Sherman (Building Code Review Board)

Summary of testimony presented in support:

Representative Michael Aron

- According to the New Hampshire Association of Realtors, the median single-family home price in 2025 was \$535,000. By January 2026, it was \$540,000.
- Homes prices have impacted veterans, younger individuals from entering the workforce, and seniors who would like to downsize.

- This bill would establish a standard for innovative housing structures, such as tiny houses, tiny houses on wheels, and yurts, and it would allow their use as a single-family residence or an accessory dwelling unit (ADU). These structures are less expensive, and they average between \$100,000 to \$200,000.
- Since these types of housing are not defined in statute, Representative Aron said organizations do not provide financing.
- This bill would establish definitions, set inspection and permitting requirements, authorize municipal property tax assessments, and regulate the transportation of factory-built units.
- Representative Aron said the Committee worked with the State Fire Marshal, the New Hampshire Building Officials Association, tiny house and yurt builders, and the Department of Environmental Services to ensure definitions, building code references, and safety standards conformed with state statute.
- By requiring adherence to the State Building Code, Representative Aron said it ensured individuals could not just build an innovative housing structure from pallets.
- **Senator Ricciardi** said if innovative house structures have been on a property for more than 180 days, a municipality can assess and tax the structure. She asked if the 180 days were consecutive or culminative because these structures were moveable in many cases. If the clock were restarted, she asked if an owner could have year-round housing that was property tax free.
 - **Representative Aron** said the 180-day provision ensured it was there as a permanent residence. If it were moved and brought back, it would restart the clock.
- **Senator Ricciardi** said this could be problematic because an individual could move around and not pay taxes.
 - **Representative Aron** said he would be willing to work with Senator Ricciardi on this issue.

Joanne Peniuk

- Ms. Peniuk said finding housing can be challenging, but this bill would support safe and legal housing for many different groups of individuals.
- This bill would provide seniors with an opportunity to age in place. It also would benefit younger individuals who have substantial student loans.
- Ms. Peniuk said Macy Miller, who has been working with the International Code Council to ensure moveable tiny homes are legal entities, and Kent Griswald, editor of Tiny Housing Magazine, have supported the efforts made in this bill.
- Ms. Peniuk believed Appendix Q, which governs how tiny homes are built commercially, was separate from manufactured housing.
- Ms. Peniuk said AI would change businesses and society, which would create more problems for individuals trying to find housing.

Johanna Richardson

- Ms. Richardson said her monthly Social Security was not enough to pay conventional rent.
- Ms. Richardson said being able to hook up a self-contained custom tiny home on someone else's property would allow her to live independently.
- Ms. Richardson said affordable alternatives were needed for everyone, not just seniors or younger individuals.

Michael Danis, Tiny Houses of New Hampshire

- Purchasing a \$525,000 median priced home would require a household income of \$182,000. In New Hampshire, the median household income is \$96,000 and only 15 percent of households earn \$182,000 or more.
- This bill would allow individuals to purchase an affordable alternative and save money to purchase a home.
- Manufactured housing over 320 square feet is overseen by the U.S. Department of Housing and Urban Development. To be a builder, an individual must be certified and meet their standards. Once those standards are met, any municipality must accept that housing.
- Standards for tiny homes would be established through the building code.
- Even a tiny house on wheels must be hooked up to electricity, water, and sewer. Unlike a camper, Mr. Danis said these are more permanent residences. While they can be moved, it can cost thousands of dollars to have a professional crew disconnect them.
- While Mr. Danis did not see thousands of individuals buying tiny homes, he said there was a market for them.
- **Senator Reardon** asked if Appendix AQ was a building standard, or if it was like the HUD code.
 - **Mr. Danis** said it was part of the 2021 International Residential Building Code (IRC), which was created to deal with houses less than 400 square feet. Some standards for ceiling heights, stairways, lofts, and more, were relaxed because there needed to be more flexibility.
- **Senator Reardon** asked if it was enforced by the local building code.
 - **Mr. Danis** said New Hampshire adopted the 2021 IRC and Appendix AQ. In Dover, a tiny home community consisting of 44 rental units used the Appendix as the standard for construction.

Representative George Grant

- Representative Grant said this bill would help to address the housing and affordability issue.
- Representative Grant said these were not mobile units. Generally, they are placed on slabs, and they are hooked up to a septic system, a well, and power. He said moving a unit would not be cost effective.

- Representative Grant said he did not know any municipality that could not figure out how to tax a property.

Summary of testimony presented in opposition:

Jim Michaud, Chief Assessor, Town of Hudson

- Mr. Michaud said the provisions on Page 2, Lines 7 through 14, needed to be removed.
- Mr. Michaud inserted “innovative housing structure” into RSA 72 through 76, which is related to manufactured housing. Throughout existing statute, “manufactured” is referenced 275 times.
- Under RSA 72:6, all real estate whether it is improved or unimproved shall be taxed, except as otherwise provided. This bill, according to Mr. Michaud, did not do this.
- Mr. Michaud said the Department of Revenue Administration, Consumer Protection Bureau, and Manufactured Housing Association should weigh in.
- **Senator Reardon** said if tiny homes and yurts are real estate, there was a whole category between them and manufactured housing. Park model homes, for example, are taxed as personal property. She asked if this was an alternative for these units.
 - **Mr. Michaud** said if RVs are not registered by April 1st, they can become taxable for property tax purposes. Since tiny homes on wheels are not defined under motive power, they are like RVs, except RVs are not lived in year-round. He believed they looked more like real estate.
- **Senator Murphy** asked if the definition of manufactured housing could be modified to include tiny houses, tiny houses on wheels, and yurts.
 - **Mr. Michaud** said this bill dealt with the State Building Code specific to innovative housing structures.
- **Senator Reardon** said manufactured housing fell under a federal building code with certain minimum square footage requirements, but there was a smaller model referred to as a park model. If park models are not taxed as real estate, she said it had to go to one side or the other.
 - **Mr. Michaud** said according to Lakes Region assessors, they are sold, pay transfer stamps, and insured as real estate.

Sarah Burke Cohen, New Hampshire Municipal Association

- While they supported local options and the technical changes made, Ms. Cohen said there were technical defects related to how innovative units are assessed. She said these issues needed to be addressed before this option could go into effect.

Representative Kristine Perez

- Representative Perez was concerned about what was considered a yurt. Since yurts are not defined, she said they could be made of anything. When she stayed in one in the Midwest, it was hooked up to a small generator, not electricity.
- **Senator Ricciardi** said as used in this section, it meant a round dome tent of canvas or other weather resistant material that had a rigid framework, wooden floor, one or more windows, and that may have plumbing, electrical service, or heat.
 - **Representative Perez** asked if an individual would want a canvas roof, especially since we live in New England. She believed this term should be removed from this bill.

Neutral Information Presented:

Philip Sherman, Chair, Building Code Review Board

- Mr. Sherman offered two technical corrections.
 - First, “building site” should be removed on Page 3, Line 1.
 - Second, “applicable portions of this section,” should be included on Page 3, Line 28. Currently, the State Building Code would apply to Sections 1 through 5; however, not all of the material in each section relates to it.
- Mr. Sherman said these structures should not be mixed with manufactured housing because the latter is not regulated by the State Building Code.
- In New Hampshire, the Appendix was amended to increase the size of tiny houses to 600 square feet.
- **Senator Birdsell** asked if the first correction was on Page 3, Line 1.
 - **Mr. Sherman** said it should read as “another approved agency in accordance with the state building code;”.
- **Senator Murphy** asked if a line should be included that for the purposes of taxation, not code review, innovative housing should be considered manufactured housing.
 - **Mr. Sherman** said they did not touch manufactured housing, except when a unit requires utilities and tie downs. He said it needed to be carefully crafted, so it did not carry over to their side.