

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE
FOR THE CONSENT CALENDAR

Wednesday, April 29, 2026

THE COMMITTEE ON Commerce

to which was referred **HB 1103**

AN ACT

allowing municipalities to utilize community revitalization tax relief credits on a wider variety of properties and structures.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS WITH AMENDMENT

BY A VOTE OF: 5-0

AMENDMENT # 2026-1717s

Senator Denise Ricciardi
For the Committee

This bill would allow municipalities to utilize Community Revitalization Tax Relief credits for certain housing structures and new structures. Providing greater flexibility would enable municipalities to continue to revitalize buildings in downtown areas, identify buildings that could be turned into residential housing, and lower carrying costs which is critical for the development of affordable housing. To align with the federal Low-Income Housing Tax Credit program, the Committee Amendment would extend tax assessment relief from 11 years to 15 years for workforce housing.

Aaron Jones 271-2609

FOR THE CONSENT CALENDAR

COMMERCE

HB 1103, allowing municipalities to utilize community revitalization tax relief credits on a wider variety of properties and structures.

Ought to Pass with Amendment, Vote 5-0.

Senator Denise Ricciardi for the committee.

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