

HB 1210 - AS INTRODUCED

2026 SESSION

26-2884

05/09

HOUSE BILL **1210**

AN ACT relative to child tax credit allocation in child support cases.

SPONSORS: Rep. Barton, Graf. 1; Rep. Noble, Hills. 2; Rep. Spillane, Rock. 2; Sen. Innis, Dist 7

COMMITTEE: Children and Family Law

ANALYSIS

This bill provides that the party ordered to pay child support in an annual amount greater than the amount of the federal child tax credit shall be entitled annually to claim the credit, if eligible, for each qualifying child, unless otherwise agreed to by the parties.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to child tax credit allocation in child support cases.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 New Paragraph; Child Tax Credit Allocation. Amend RSA 458:16-a by inserting after
2 paragraph III the following new paragraph:

3 III-a. A party ordered to pay child support in an annual amount greater than the amount of
4 the federal tax credit for a dependent child or children shall be entitled annually to claim the child
5 tax credit, if eligible, for each qualifying child, unless otherwise agreed to by the parties. A child
6 support obligor must be current on support obligations for the child whom they are claiming as the
7 tax dependent at the time they claim the child tax credit.

8 2 New Paragraph; Child Tax Credit Allocation. Amend RSA 461-A:14 by inserting after
9 paragraph III the following new paragraph:

10 III-a. All support orders shall provide that, in cases where a divorce decree exists between
11 the obligor and obligee, the obligor shall be entitled to claim the child tax credit for a dependent child
12 as provided in RSA 458:16-a, III-a.

13 3 Effective Date. This act shall take effect January 1, 2027.