

HB 1278 - AS INTRODUCED

2026 SESSION

26-2851

07/06

HOUSE BILL **1278**

AN ACT allowing municipalities, cities, and towns a grace period to adopt a simple-majority tax cap override procedure in perpetuity.

SPONSORS: Rep. Turer, Rock. 6; Rep. Gruber, Ches. 16

COMMITTEE: Municipal and County Government

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ANALYSIS

This bill allows municipalities, cities, and towns a grace period to adopt a simple-majority tax cap override procedure in perpetuity.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 allowing municipalities, cities, and towns a grace period to adopt a simple-majority tax cap override procedure in perpetuity.

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

1 1 Municipal Budget Law; Method to Override Local Tax Cap. Amend 2025, 170:2 to read as  
2 follows:

3 170:2 Applicability. RSA 32:5-b, as amended by section 1 of this act, shall apply to the local tax  
4 caps adopted prior to the effective date of this act and shall not require local amendment or re-  
5 adoption by the town or district; ***however, a municipality that adopted the provisions of RSA***  
6 ***32:5-b prior to September 13, 2025 may vote to re-adopt the provisions of RSA 32:5-b, III that***  
7 ***existed before September 13, 2025. The vote shall be taken in accordance with the***  
8 ***provisions of RSA 39:3, RSA 31:131, and the usual procedures applicable to annual***  
9 ***meetings and deliberative sessions of the legislative body. Such vote shall be required to***  
10 ***take place prior to July 1, 2028.***

11 2 Effective Date. This act shall take effect upon its passage.