

HB 1293 - AS INTRODUCED

2026 SESSION

26-2821  
07/09

HOUSE BILL            **1293**

AN ACT                taxing certain properties owned by charitable or non-profit organizations.

SPONSORS:            Rep. Bolton, Graf. 8; Rep. Schamberg, Merr. 6

COMMITTEE:          Ways and Means

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ANALYSIS

This bill taxes the excess value of certain properties owned by charitable or non-profit organizations.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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                    taxing certain properties owned by charitable or non-profit organizations.

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

1            1 Taxation; Property Taxes; Real Estate and Personal Property Tax Exemption. Amend RSA  
2 72:23, V to read as follows:

3            V.**(a)** The buildings, lands and personal property of charitable organizations and societies  
4 organized, incorporated, or legally doing business in this state, owned, used and occupied by them  
5 directly for the purposes for which they are established, provided that none of the income or profits  
6 thereof is used for any other purpose than the purpose for which they are established.

7            ***(b) If the value of the buildings and lands of charitable organizations and***  
8 ***societies in subparagraph (a) exceed \$1,000,000 in any municipality, the value in excess of***  
9 ***said sum shall be taxable at the municipal rate. A town at an annual town meeting, or the***  
10 ***governing body of a city, may vote to increase the amount of the exemption. If a***  
11 ***municipality and a charitable organization or a society mutually enter into a written***  
12 ***agreement for a voluntary payment in lieu of taxes in accordance with RSA 72:23-n, this***  
13 ***subparagraph shall not apply during the duration of the agreement.***

14            2 Effective Date. This act shall take effect April 1, 2027.