

HB 1324 - AS INTRODUCED

2026 SESSION

26-2988

07/06

HOUSE BILL **1324**

AN ACT exempting the land and buildings of Masonic lodges and associations from property taxation.

SPONSORS: Rep. Rice, Hills. 38; Rep. Packard, Rock. 16; Sen. Sullivan, Dist 18

COMMITTEE: Municipal and County Government

ANALYSIS

This bill exempts Masonic lodges and associations from state property taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 exempting the land and buildings of Masonic lodges and associations from property taxation.

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

1 1 Taxation; Persons and Property Liable to Taxation; Annual List. Amend RSA 72:23-c, I to
2 read as follows:

3 I. Every religious, educational and charitable organization, Grange, ***masonic lodge or***
4 ***association***, the Veterans of Foreign Wars, the American Legion, the Disabled American Veterans,
5 the American National Red Cross and any other national veterans association shall annually, on or
6 before April 15, file a list of all real estate and personal property owned by them on which exemption
7 from taxation is claimed, upon a form prescribed and provided by the board of tax and land appeals,
8 with the selectmen or assessors of the place where such real estate and personal property are
9 taxable. If any such organization or corporation shall willfully neglect or refuse to file such list upon
10 request therefor, the selectmen may deny the exemption. If any organization, otherwise qualified to
11 receive an exemption, shall satisfy the selectmen or assessors that they were prevented by accident,
12 mistake or misfortune from filing an application on or before April 15, the officials may receive the
13 application at a later date and grant an exemption thereunder for that year; but no such application
14 shall be received or exemption granted after the local tax rate has been approved for that year.

15 2 Taxation; Persons and Property Liable to Taxation; Granges. Amend RSA 72:23-h to read as
16 follows:

17 72:23-h Granges ***and Masonic Property***. The real estate and personal property owned by
18 Granges ***or masonic lodges or associations*** which are incorporated in this state shall be exempt
19 from property taxes. If such property is rented for business purposes, the real estate shall not be
20 exempt.

21 3 Effective Date. This act shall take effect April 1, 2027.