

HB 1383 - AS INTRODUCED

2026 SESSION

26-3168
04/09

HOUSE BILL **1383**

AN ACT relative to methods for overriding local tax caps.

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

COMMITTEE: Municipal and County Government

ANALYSIS

This bill removes the requirement that a municipality or district must vote by official ballot to override a local tax cap.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 methods for overriding local tax caps.

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 the introductory
2 paragraph of RSA 32:5-b, III to read as follows:

3 III. The legislative body may override the cap by the usual procedures applicable to annual
4 meetings of the legislative body, provided that: when a proposed appropriation will cause the
5 amount of local taxes raised by the town or district to exceed the tax cap under this section or the
6 total amount already raised and appropriated has caused the amount of local taxes raised by the
7 town or district to exceed the tax cap under this section, ~~[voting on the appropriation question shall~~
8 ~~be by ballot, except in the case of a legislative body that uses an official ballot form of meeting under~~
9 ~~RSA 40:13 or under a charter adopted pursuant to RSA 49-D. If] **then** a 3/5 majority or the~~
10 supermajority as determined under a charter pursuant to RSA 49-D of those voting on the question
11 **shall** vote "yes[~~]~~" **for** the appropriation [~~is~~] **to be** approved. Only votes in the affirmative or
12 negative shall be included in the calculation of the 3/5 majority or the supermajority as determined
13 under a charter pursuant to RSA 49-D.

14 2 Applicability. RSA 32:5-b, as amended by section 1 of this act, shall apply to the local tax caps
15 adopted prior to the effective date of this act and shall not require local amendment or re-adoption
16 by the town or district.

17 3 Effective Date. This act shall take effect 60 days after its passage.