

HB 1385 - AS INTRODUCED

2026 SESSION

26-3175  
07/08

HOUSE BILL            **1385**

AN ACT                prohibiting the use of negative property tax rates in certain municipalities.

SPONSORS:            Rep. Markell, Rock. 18; Rep. Lynn, Rock. 17; Rep. W. MacDonald, Rock. 16; Rep. Nelson, Rock. 13; Rep. L. Walsh, Rock. 15

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill prohibits the department of revenue administration from accepting any negative tax rates for any locality which has minimal or no public education cost in its budget but contains taxable property.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 prohibiting the use of negative property tax rates in certain municipalities.

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

1       1 New Section; The State and Its Government; Department of Revenue Administration;  
2 Prohibition on Negative Tax Rates. Amend RSA 21-J by inserting after section 35 the following new  
3 section:

4       21-J:35-a Prohibition on Negative Tax Rates. The department of revenue administration shall  
5 be prohibited from accepting or setting any negative tax rates for any locality which has minimal or  
6 no public education cost in its budget but contains taxable property.

7       2 Effective Date. This act shall take effect upon its passage.