

HB 1494 - AS INTRODUCED

2026 SESSION

26-2279

07/09

HOUSE BILL **1494**

AN ACT increasing the maximum amount of the optional veterans' tax credit, optional combat service tax credit, and optional surviving spouse tax credit.

SPONSORS: Rep. Pauer, Hills. 36; Rep. Creighton, Hills. 30; Rep. Moffett, Merr. 4; Rep. Weyler, Rock. 14; Rep. Wheeler, Hills. 33; Rep. Mandelbaum, Rock. 21; Rep. Maggiore, Rock. 23; Sen. Watters, Dist 4; Sen. Gannon, Dist 23

COMMITTEE: Municipal and County Government

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ANALYSIS

This bill increases the maximum amount of the optional veterans' tax credit, optional combat service tax credit, and the optional surviving spouse tax credit.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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                    increasing the maximum amount of the optional veterans' tax credit, optional combat service tax credit, and optional surviving spouse tax credit.

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

1            1 Taxation; Property Taxes; Standard and Optional Veterans' Tax Credit. Amend RSA 72:28, II  
2 to read as follows:

3            II. The optional veterans' tax credit, upon adoption by a city or town pursuant to RSA 72:27-  
4 a, shall be an amount from \$51 up to [~~\$750~~] **\$1,000**. The optional veterans' tax credit shall replace  
5 the standard veterans' tax credit in its entirety and shall not be in addition thereto.

6            2 Taxation; Property Taxes; Optional Tax Credit for Combat Service. Amend RSA 72:28-c, II to  
7 read as follows:

8            II. The optional tax credit for combat service, upon adoption by a city or town pursuant to  
9 RSA 72:27-a, shall be an amount from \$50 up to [~~\$500~~] **\$750**. The tax credit for combat service shall  
10 be subtracted each year from the property tax on the qualifying service member's residential real  
11 estate, as defined in RSA 72:29, II.

12            3 Taxation; Property Taxes; Optional Surviving Spouse Credit. Amend RSA 72:29-a, II to read  
13 as follows:

14            II. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, the  
15 surviving spouse of any person who was killed or died while on active duty in the armed forces of the  
16 United States or any of the armed forces of any of the governments associated with the United  
17 States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive  
18 a tax credit in the amount from \$701 up to [~~\$2,000~~] **\$2,500** for the taxes due upon the surviving  
19 spouse's real and personal property, whether residential or not, in the same municipality where the  
20 surviving spouse is a resident.

21            4 Applicability. The following shall not require local re-adoption by the municipality:

22            I. RSA 72:28, II, as amended by section 1 of this act.

23            II. RSA 72:28-c, II, as amended by section 2 of this act.

24            III. RSA 72:29-a, II, as amended by section 3 of this act.

25            5 Effective Date. This act shall take effect April 1, 2027.