

HB 1295 - AS AMENDED BY THE HOUSE

11Mar2026... 0931h

2026 SESSION

26-2824

07/08

HOUSE BILL **1295**

AN ACT relative to eligibility requirements for charitable and nonprofit housing projects.

SPONSORS: Rep. Dunn, Rock. 16; Rep. Ankarberg, Straf. 7; Rep. Aures, Merr. 13; Rep. DeRoy, Straf. 3; Rep. Panek, Hills. 1; Rep. Pauer, Hills. 36; Rep. Perez, Rock. 16; Rep. Wood, Merr. 13

COMMITTEE: Housing

ANALYSIS

This bill restricts eligibility requirements for charitable, nonprofit housing project tax exemptions.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 eligibility requirements for charitable and nonprofit housing projects.

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

1 1 Taxation; Property Taxes; Charitable, Nonprofit Housing Projects. Amend RSA 72:23-k, I to
2 read as follows:

3 I.(a) The real estate and personal property of charitable, nonprofit community housing and
4 community health care facilities for elderly and disabled persons, if none of the income or profits is
5 used for any purpose other than community housing or community health care, shall be exempt from
6 taxation. This exemption shall apply to housing and health care facilities situated within New
7 Hampshire which are sponsored or owned by nonprofit, charitable corporations or organizations,
8 located within or outside of the state, and to projects organized, operated, or assisted under state law
9 or pursuant to rules and regulations of the United States Department of Housing and Urban
10 Development, the United States Department of Health and Human Services, or any successor
11 agency. For the purposes of this section an elderly person is one who is 62 years or more of age. The
12 age of the head of the family determines the eligibility of the family unit in the project. For the
13 purposes of this section, the term "charitable" shall have the meaning set forth in RSA 72:23-1.

14 (b) *Any facility seeking an exemption under this paragraph shall meet the*
15 *following eligibility requirements:*

16 (1) *Have an open enrollment policy for all services to elderly persons who*
17 *seek them without regard to their ability to pay for what services they may receive upon*
18 *admittance.*

19 (2) *Accept forms of payment that do not cover the full cost of services,*
20 *including Medicare and Medicaid reimbursements.*

21 (3) *Donate or render gratuitously a substantial portion of its services,*
22 *defined as:*

23 (A) *Having a written policy to this effect, which shall include, at a*
24 *minimum, a written schedule of fees based on individual or family income and a*
25 *consistently applied formula to all individuals requesting consideration of reduced fees*
26 *which is, in part, based on individual or family income; and*

27 (B) *Publishing this policy on its website in an easily accessible location.*

28 (4) *Not base compensation, including benefits, of any director, officer, or*
29 *employee primarily upon the financial performance of the institution.*

30 (5) *Adopt as part of its articles of incorporation or, if unincorporated, other*
31 *governing legal documents, a provision that expressly prohibits the use of any surplus*

1 *funds for private inurement to any person in the event of a sale or dissolution of the*
2 *institution of purely public charity.*

3 *(6) Quantitatively demonstrate the facility relieves the government of some*
4 *of its burden by informing municipalities or political subdivisions in writing on an annual*
5 *basis of its monetary donations or voluntary service contributions to the community the*
6 *majority of the facility resides within and making this information available in a publicly*
7 *accessible and easy-to-access way. These contributions shall add up to no less than 50*
8 *percent of the actual value given from the municipality under this chapter.*

9 2 Effective Date. This act shall take effect April 1, 2027.