

HB 1224 - AS AMENDED BY THE HOUSE

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2026 SESSION

26-2719  
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HOUSE BILL **1224**

AN ACT relative to the default budget for official ballot town meetings.

SPONSORS: Rep. Dunn, Rock. 16; Rep. Alexander Jr., Hills. 29; Rep. Ankarberg, Straf. 7; Rep. Aures, Merr. 13; Rep. Colcombe, Hills. 30; Rep. DeRoy, Straf. 3; Rep. Harvey-Bolia, Belk. 3; Rep. Pauer, Hills. 36; Rep. Perez, Rock. 16; Rep. Wood, Merr. 13

COMMITTEE: Municipal and County Government

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ANALYSIS

This bill amends the definition of default budget to include salary and benefit reductions of vacant positions, subject to an exception.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to the default budget for official ballot town meetings.

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

1       1 Use of an Official Ballot; Definition of Default Budget. RSA 40:13, IX(b) is repealed and  
2 reenacted to read as follows:

3               (b) "Default budget" as used in this subdivision means the amount of the same  
4 appropriations as contained in the operating budget authorized for the previous year, reduced and  
5 increased as the case may be, by debt service, contracts, and other obligations previously incurred by  
6 law or mandated by law, and reduced by one-time expenditures contained in the operating budget,  
7 reduced by salaries and benefits of positions that have been eliminated in the proposed budget,  
8 reduced by salaries and benefits of positions that were vacant before the previous year's budget was  
9 approved and have remained vacant, and reflecting the actual salary and benefits of filled positions  
10 as of the public hearing for the proposed budget excluding any increases subsequent to the  
11 authorization of the previous year's operating budget. For the purposes of this paragraph, one-time  
12 expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated  
13 positions shall not include vacant positions under recruitment if vacancy occurred after the previous  
14 year's budget was approved, as determined by the governing body of the local political subdivision,  
15 unless the provisions of RSA 40:14-b are adopted. Any budget line item in the operating budget  
16 authorized for the previous year from which a transfer was made for any one-time expenditures shall  
17 be reduced by the amount of the transfer in the default budget. In calculating the default budget  
18 amount, the governing body, or the budget committee if the provisions of RSA 40:14-b are adopted,  
19 shall follow the statutory formula which may result in a higher or lower amount than the proposed  
20 operating budget.

21       2 New Subparagraph; Use of Official Ballot; Exception for Certain Vacant Positions. Amend  
22 RSA 40:13, IX by inserting after subparagraph (c) the following new subparagraph:

23               (d) The default budget may contain funding for vacant public safety positions under  
24 recruitment and vacant before the previous year's budget was approved if such positions were in the  
25 previous year's approved budget and are listed as separate line items in the budget. Such line items  
26 shall only be expended for the designated public safety positions, including expenditures for overtime  
27 and contracted services consistent with the purpose of the positions, and any unexpended funds in  
28 such line items shall not be transferred to any other line item in the budget and shall be used to  
29 reduce local taxes for the current fiscal year. Public safety positions shall include any positions for  
30 law enforcement, fire protection, emergency medical services, emergency management, and town  
31 positions with snow removal duties.

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1           3 Use of an Official Ballot; Calculation of the Default Budget. Amend RSA 40:13, XI(a)(3)-(4) to  
2 read as follows:

3                   (3) One-time expenditures, *including reductions to line items for transfers*  
4 *made for one-time expenditures*, as defined under subparagraph IX(b); and

5                   (4) Reductions for eliminated positions, *vacant positions*, and benefit expenditures  
6 as defined under subparagraph IX(b), *subject to the exceptions in subparagraph IX(d)*.

7           4 Effective Date. This act shall take effect January 1, 2027.