

HB 1103 - AS AMENDED BY THE SENATE

11Mar2026... 0592h
05/07/2026 1717s

2026 SESSION

26-2499
07/05

HOUSE BILL **1103**

AN ACT allowing municipalities to utilize community revitalization tax relief credits on a wider variety of properties and structures.

SPONSORS: Rep. Howland, Straf. 20; Rep. M. Aron, Sull. 8; Rep. Cole, Hills. 26; Rep. Fracht, Graf. 16; Rep. Gilman, Rock. 11; Rep. Hakken-Phillips, Graf. 12; Rep. Maggiore, Rock. 23; Rep. Preece, Hills. 17; Sen. Perkins Kwoka, Dist 21; Sen. Watters, Dist 4

COMMITTEE: Housing

ANALYSIS

This bill allows municipalities to utilize community revitalization tax relief credits for certain housing structures and new structures.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT allowing municipalities to utilize community revitalization tax relief credits on a wider variety of properties and structures.

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

1 1 Taxation; Community Revitalization Tax Relief Incentive; Definitions. Amend RSA 79-E:2,
2 II(g) to read as follows:

3 (g) In a city or town that has adopted the provisions of RSA 79-E:4-d, "qualifying
4 structure" also means a building or structure being used for office, **commercial, or industrial** use,
5 in whole or in part, if such use is converted to residential use, in whole or in part, in ~~[an office]~~ **a**
6 **residential** conversion zone established under RSA 79-E:4-d. Nothing in this section shall affect
7 the governing or legislative body's existing consultation process with the planning board.

8 2 Taxation; Community Revitalization Tax Relief Incentive; Definitions. Amend RSA 79-E:2,
9 VI(a) to read as follows:

10 (a) For a qualifying structure, that for a period of time determined by a local governing
11 body in accordance with this chapter, the property tax on a qualifying structure shall not increase as
12 a result of the substantial rehabilitation thereof, **the new construction of housing units which**
13 **meet the requirements of RSA 79-E:2, II(f) and RSA 79-E:4-c**, or conversion from office,
14 industrial, or commercial use to residential use.

15 3 Taxation; Community Revitalization Tax Relief Incentive; Housing Opportunity Zone. Amend
16 RSA 79-E:4-c to read as follows:

17 79-E:4-c Housing Opportunity Zone. A city or town may adopt the provisions of this section by
18 vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a
19 housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure
20 and property shall be located within the housing opportunity zone established by the municipality.
21 ~~[No less than one third of the housing units constructed shall be designated for households with an~~
22 ~~income of 80 percent or less of the area median income as measured by the United States~~
23 ~~Department of Housing and Urban Development, or the housing units in a qualifying structure shall~~
24 ~~be designated for households with incomes as provided in RSA 204-C:57, IV]~~ **Municipalities may**
25 **further establish criteria for the public benefits, goals, and measures that promote housing**
26 **affordability for tax relief located within a designated housing opportunity zone.** A
27 qualifying structure under this section shall be eligible for tax assessment relief, **beginning upon**
28 **issuance of the certification of occupancy or completion of construction of new housing**
29 **units**, for a period of up to ~~[10 years, beginning upon issuance of the certification of occupancy]~~ 7

1 *years if no workforce housing, as defined by RSA 674:58, is created, or up to 15 years, if*
2 *workforce housing is created.*

3 4 Taxation; Community Revitalization Tax Relief Incentive; Office Conversion Zones. Amend
4 RSA 79-E:4-d to read as follows:

5 79-E:4-d [~~Office~~] **Residential** Conversion Zones.

6 I. A city or town may adopt the provisions of this section by vote of its legislative body,
7 according to the procedures described in RSA 79-E:3, to establish tax relief for the owners of a
8 building or structure currently being used for office, **commercial, or industrial** use, in whole or in
9 part, if such use is converted to residential use, in whole or in part.

10 II. The governing body of a municipality shall designate the area of office, **commercial, or**
11 **industrial** use in which the tax relief for qualifying structures shall apply. Municipalities may
12 further establish criteria for the public benefits, goals, and measures that will determine the
13 eligibility of qualifying structures for tax relief located within a designated office conversion zone.
14 For the purposes of this section, "office use" means buildings or structures used or intended for use
15 in whole or in part for the practice of a profession, the carrying on of a business or occupation or the
16 conduct of a non-profit organization or government entity. "Office use" also includes co-working
17 spaces.

18 III. Municipalities may grant tax relief to the qualifying structure and property as described
19 in RSA 79-E:4 for the period of tax relief under RSA 79-E:5, provided that no property may be
20 granted tax relief under this chapter more than once in a 20 year period.

21 **IV. For the purposes of this section, "commercial use" and "industrial use" shall**
22 **have the same meaning as provided in RSA 72:80.**

23 5 Effective Date. This act shall take effect 60 days after its passage.