

HB 1021 - VERSION ADOPTED BY BOTH BODIES

05/07/2026 1597s

2026 SESSION

26-2342

07/05

HOUSE BILL **1021**

AN ACT amending the date to provide written notice to a municipality of a taxpayer's election to be assessed under the low-income housing tax credit program.

SPONSORS: Rep. Walker, Straf. 19; Rep. J. MacDonald, Carr. 6; Rep. Maggiore, Rock. 23

COMMITTEE: Housing

ANALYSIS

This bill amends the date to provide written notice to a municipality of a taxpayer's election to be assessed under the low-income housing tax credit program.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struck through.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 amending the date to provide written notice to a municipality of a taxpayer's election to be assessed under the low-income housing tax credit program.

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

1 1 Taxation; Appraisal of Taxable Property; Residential Property Subject to Housing Covenant
2 Under the Low-Income Housing Tax Credit Program. Amend RSA 75:1-a, I to read as follows:

3 I. To make an election for an appraisal of property subject to a housing covenant under the
4 low-income housing tax credit program, the taxpayer shall, ~~[by October 1 preceding the tax year for~~
5 ~~which the election is sought]~~ **on or before April 15**, provide written notice to the municipality of the
6 taxpayer's election to be assessed under this section, using a form prepared by the department of
7 revenue administration. A property that as of April 1 of the tax year is under construction shall not
8 be eligible to apply for assessment under this section.

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