

CHAPTER 96
HB 1494 - FINAL VERSION

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

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.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 96
HB 1494 - FINAL VERSION

26-2279
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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 96:1 Taxation; Property Taxes; Standard and Optional Veterans' Tax Credit. Amend RSA 72:28, II to
2 read as follows:

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

6 96:2 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 RSA
9 72:27-a, shall be an amount from \$50 up to [~~\$500~~] **\$750**. The tax credit for combat service shall be
10 subtracted each year from the property tax on the qualifying service member's residential real estate, as
11 defined in RSA 72:29, II.

12 96:3 Taxation; Property Taxes; Optional Surviving Spouse Credit. Amend RSA 72:29-a, II to read as
13 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 States in
17 the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in
18 the amount from \$701 up to [~~\$2,000~~] **\$2,500** for the taxes due upon the surviving spouse's real and
19 personal property, whether residential or not, in the same municipality where the surviving spouse is a
20 resident.

21 96:4 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.

96:5 Effective Date. This act shall take effect April 1, 2027.

Approved: May 28, 2026
Effective Date: April 01, 2027