

HB 84 - AS INTRODUCED

2025 SESSION

25-0113

07/08

HOUSE BILL **84**

AN ACT allowing municipalities to collect fees for certain recreational vehicles located on
campground properties.

SPONSORS: Rep. Faulkner, Ches. 10; Sen. Fenton, Dist 10

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows municipalities to impose a fee on campground owners for recreational vehicles on
campgrounds that are not taxable as real estate.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT allowing municipalities to collect fees for certain recreational vehicles located on campground properties.

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

1 1 Campground Vehicle Fees. Amend RSA 72:7-d to read as follows:

2 72:7-d Exemption; Recreational Vehicles.

3 I.(a) For purposes of this chapter, recreational vehicles, as defined in RSA 216-I:1, VIII,
4 having a valid motor vehicle registration and current number plate, having a maximum width of 8
5 feet and 6 inches while being transported, and located at a "recreational campground or camping
6 park," as those terms are defined in RSA 216-I:1, VII, shall not be taxable as real estate.

7 (b) Annually, before April 1, each campground owner, as defined in RSA 216-I:1, III,
8 shall provide the local assessing officials with the name and address for each owner of a recreational
9 vehicle at the campground, and shall identify which of such recreational vehicles at the campground
10 currently meet the criteria described in subparagraph (a).

11 ***II. Notwithstanding any election made pursuant to RSA 75:3, each municipality***
12 ***may elect to impose a fee, not to exceed \$200, on all campground owners for each***
13 ***recreational vehicle at the campground that does not meet the criteria described in***
14 ***subparagraph I(a). The assessing officials of each electing municipality shall inform all***
15 ***campground owners of the amount of such fee in writing before April 1 each year. The fee***
16 ***shall be payable by the campground owner as an addition to the municipal property tax***
17 ***bill. The owner of any recreational vehicle for which such fee is paid by the campground***
18 ***owner shall not be assessed for such recreational vehicle as real estate, unless the***
19 ***campground owner is the owner of the recreational vehicle. The campground owner may***
20 ***recover the fee from the owner of the recreational vehicle, and shall have a lien on such***
21 ***recreational vehicle for any unpaid fee.***

22 [H] ***III.*** Notwithstanding RSA 75:3, campground owners shall not be responsible for
23 payment of any taxes imposed on a recreational vehicle located at the campground unless the
24 campground owner is the owner of the recreational vehicle.

25 2 Effective Date. This act shall take effect January 1, 2026.