

CHAPTER 212
HB 1103 - FINAL VERSION

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 212
HB 1103 - FINAL VERSION

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

26-2499
07/05

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:

1 212:1 Taxation; Community Revitalization Tax Relief Incentive; Definitions. Amend RSA 79-E:2, II(g)
2 to read as follows:

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

8 212:2 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 body
11 in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of
12 the substantial rehabilitation thereof, **the new construction of housing units which meet the requirements**
13 **of RSA 79-E:2, II(f) and RSA 79-E:4-c**, or conversion from office, industrial, or commercial use to
14 residential use.

15 212:3 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 vote
18 of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a housing
19 opportunity zone. To be eligible for tax relief under this section, the qualifying structure and property shall
20 be located within the housing opportunity zone established by the municipality. ~~[No less than one-third of~~
21 ~~the housing units constructed shall be designated for households with an income of 80 percent or less of~~
22 ~~the area median income as measured by the United States Department of Housing and Urban~~
23 ~~Development, or the housing units in a qualifying structure shall be designated for households with~~
24 ~~incomes as provided in RSA 204-C:57, IV]~~ **Municipalities may further establish criteria for the public**
25 **benefits, goals, and measures that promote housing affordability for tax relief located within a designated**
26 **housing opportunity zone.** A qualifying structure under this section shall be eligible for tax assessment
27 relief, **beginning upon issuance of the certification of occupancy or completion of construction of new**
28 **housing units**, for a period of up to ~~[10 years, beginning upon issuance of the certification of occupancy]~~ **7**
29 **years if no workforce housing, as defined by RSA 674:58, is created, or up to 15 years, if workforce**
30 **housing is created.**

CHAPTER 212
HB 1103 - FINAL VERSION
- Page 2 -

1 212:4 Taxation; Community Revitalization Tax Relief Incentive; Office Conversion Zones. Amend
2 RSA 79-E:4-d to read as follows:

3 79-E:4-d [~~Office~~] ***Residential*** Conversion Zones.

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

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

15 III. Municipalities may grant tax relief to the qualifying structure and property as described in RSA
16 79-E:4 for the period of tax relief under RSA 79-E:5, provided that no property may be granted tax relief
17 under this chapter more than once in a 20 year period.

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

212:5 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 02, 2026
Effective Date: August 31, 2026